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DIVISION OF ACCOUNTS.

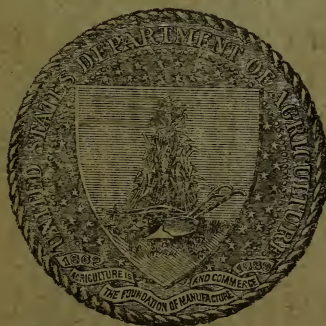
FISCAL REGULATIONS

OF THE

U. S. DEPARTMENT OF AGRICULTURE,
(REVISED EDITION)

TOGETHER WITH

EXTRACTS FROM THE REVISED STATUTES, DECISIONS OF COURTS,
RULINGS OF THE COMPTROLLERS, OPINIONS OF
THE ATTORNEYS-GENERAL, ETC.



WASHINGTON:
GOVERNMENT PRINTING OFFICE,
1901.

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The head of each Department is authorized to prescribe regulations, not inconsistent with law, for the government of his Department, the conduct of its officers and clerks, the distribution and performance of its business, and the custody, use, and preservation of the records, papers, and property appertaining to it.—*U. S. Rev. Stat., Sec. 161.*

Rules and regulations of a Department, established in accordance with this section [161], have the force of law, and the courts take judicial notice of them.—*Gould and Tucker's Notes on the Revised Statutes of the United States, Vol. I, p. 18.*

The Commissioner of Agriculture shall direct and superintend the expenditure of all money appropriated to the Department. * * * —*Rev. Stat., Sec. 3677.*

And the said Secretary [of Agriculture] is hereby authorized and directed to perform all the duties named in said acts and all other acts of Congress in force on February eighth, eighteen hundred and eighty-nine, to be performed by the Commissioner of Agriculture.—*26 Stat. at L., 282.*

FISCAL REGULATIONS
OF THE
UNITED STATES DEPARTMENT OF AGRICULTURE.

U. S. DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY,
Washington, D. C., June 1, 1901.

The accompanying regulations, revised in accordance with my instructions by the acting law clerk of the Department, under the supervision of the chief of the Division of Accounts and Disbursements, are hereby approved, and, beginning with the 1st day of July, 1901, will supersede all prior rules, regulations, orders, and instructions in conflict therewith relating to the fiscal transactions of this Department. All officers, agents, and employees of the Department will be required to comply strictly with these regulations in the transaction of official business.

The chief of the Division of Accounts and Disbursements, being the fiscal officer of the Department, is authorized and directed to enforce a strict compliance with these regulations, with the statutes and decisions affecting the financial operations of the Department, and with the terms of every contract for supplies and services. To these ends he is authorized to call upon the officers and employees for any information and for any explanations that he may find necessary in determining whether or not the requirements of the law, regulations, and contracts have been properly observed.

James Wilson
Secretary.

APPOINTMENTS—SERVICES—SALARIES.

PARAGRAPH 1. To every person entering the public service in the Department of Agriculture (except in the cases hereinafter mentioned) a written appointment (commission) signed by the Secretary (or Acting Secretary) of Agriculture will be issued, describing in general

terms the character of the service to be performed by, and specifying the rate of compensation to be paid to, the person so appointed.

1*a*. Letters of authority will be issued when necessary covering the employment of persons outside of the District of Columbia during periods not exceeding thirty days. In such cases formal appointments will not be made.

1*b*. Officials in charge of field parties may, if properly authorized, employ laborers, cooks, drivers, and other minor assistants for service in the field during an entire field season. Such employees will not be commissioned.

An employee is one who is employed under contract, express or implied, to perform personal service. A public employment is distinguished from an office by the fact that in one case the authority to perform a public service is derived from a contract, while in the other it is derived from the law. A public employment may and usually does involve the performance of a function of government. But in such case authority to perform the function must first be granted by law, thus creating an office.—*4 Comp. Decisions*, 701.

In the absence of all constitutional provision, or statutory regulation, it would seem to be a sound and necessary rule to consider the power of removal as incident to the power of appointment.—*Ex parte Hennen*, 15 Peters, 230.

PAR. 2. Persons holding appointments to positions in other departments, or officially connected with any other branch of the Government service, will not be employed in any capacity, even temporarily, in the Department of Agriculture.

That no part of the money herein or hereafter appropriated for the Department of Agriculture shall be paid to any person, as additional salary or compensation, receiving at the same time other compensation as an officer or employee of the Government. * * * —23 Stat. at L., 356.

The provision in the act of March 3, 1885, "That no part of the money herein or hereafter appropriated for the Department of Agriculture shall be paid to any person, as additional salary or compensation, receiving at the same time other compensation as an officer or employee of the Government," does not apply to a person holding two separate, distinct, and compatible employments in that Department.—6 Comp. Decisions, 234.

No head of a Department shall employ attorneys or counsel at the expense of the United States; but when in need of counsel or advice, shall call upon the Department of Justice, the officers of which shall attend to the same.—*Rev. Stat.*, Sec. 189.

* * * Hereafter no Department or officer of the United States shall accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in cases of sudden emergency involving the loss of human life or the destruction of property.—23 Stat. at L., 17.

PAR. 3. Every appointee will be required to take an oath (or affirmation) of office in the form prescribed by law before entering upon his duties.

3*a*. In every case in which the issue of a new appointment becomes necessary, as in promotions, reappointments, transfers, and changes of official designation, a new oath will be required, unless otherwise directed in the appointment.

The practice obtains in your Department, and in all the Departments generally, of requiring all officers and employees to take the oath of office whether they are within the law requiring such oath or not. This practice of long standing should not, in my opinion, be discontinued. The head of a Department may properly require such an oath to be taken.—*Comp. Tracewell's letter to Secretary of Agriculture*, August 27, 1897.

3b. This oath of office may be taken before any officer having an official seal, with authority to administer oaths either by United States statutes or by local municipal law, and it must be properly certified under the hand and seal of such officer.

And the chief clerks of the several Executive Departments and of the various bureaus and offices thereof in Washington, District of Columbia, are hereby authorized and directed, on application and without compensation therefor, to administer oaths of office to employees required to be taken on their appointment or promotion.—*26 Stat. at L., 371.*

PAR. 4. On the death of an employee, salary to and including the entire day on which the death occurred will be paid to the legal representative of the deceased. When an employee's connection with the Department is severed by resignation or dismissal, his salary will be computed to cover the date on which such resignation or dismissal takes effect.

PAR. 5. Neither salary nor other emoluments shall be paid to any employee until the required oath of office shall have been filed with the appointment clerk of the Department, nor until the appointee shall have reported for duty according to his instructions. If a specific date is named upon which the appointment is to take effect, salary will not begin until that date, notwithstanding the oath may have been taken earlier.

PAR. 6. Final settlements will not be made with persons severing their connection with the service, who have been responsible in any way for public property, until evidence shall have been furnished the chief of the Division of Accounts showing that the same has been satisfactorily accounted for to the proper officer.

No money shall be paid to any person for his compensation who is in arrears to the United States until he has accounted for and paid into the Treasury all sums for which he may be liable. * * * —*Rev. Stat., Sec. 1766.*

No compensation shall hereafter be allowed to any person, besides the respective district attorneys and assistant district attorneys, for services as an attorney or counselor to the United States, or to any branch or department of the Government thereof, except in cases specially authorized by law, and then only on the certificate of the Attorney-General that such services were actually rendered and that the same could not be performed by the Attorney-General or Solicitor-General, or the officers of the Department of Justice, or by the district attorneys.—*Rev. Stat., Sec. 365.*

No money shall be paid from the Treasury to any person acting or assuming to act as an officer, civil, military, or naval, as salary, in any office when the office is not authorized by some previously existing law, unless such office is subsequently sanctioned by law.—*Rev. Stat., Sec. 1760.*

No person who holds an office, the salary or annual compensation attached to which amounts to the sum of two thousand five hundred dollars, shall receive compensation for discharging the duties of any other office, unless expressly authorized by law.—*Rev. Stat., Sec. 1763.*

No allowance or compensation shall be made to any officer or clerk, by reason of the discharge of duties which belong to any other officer or clerk in the same or any other Department; and no allowance or compensation shall be made for any extra services whatever, which any officer or clerk may be required to perform, unless expressly authorized by law.—*Rev. Stat., Sec. 1764.*

No officer in any branch of the public service, or any other person whose salary, pay, or emoluments are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation, in any form whatever, for the disbursement of public money, or for any other service or duty whatever, unless the same is authorized by law, and the appropriation therefor explicitly states that it is for such additional pay, extra allowance, or compensation.—*Rev. Stat., Sec. 1765.*

* * * And no civil officer, clerk, draughtsman, copyist, messenger, assistant messenger, mechanic, watchman, laborer, or other employee shall hereafter be employed at the seat of Government in any Executive Department, or subordinate Bureau or office thereof, or be paid from any appropriation made for contingent expenses or for any specific or general purpose, unless such employment is authorized and payment therefor specifically provided in the law granting the appropriation, and then only for services actually rendered in connection with and for the purposes of the appropriation from which payment is made and at the rate of compensation usual and proper for such services. * * * All details of civil officers, clerks, or other subordinate employees from places outside of the District of Columbia for duty within the District of Columbia, except temporary details for duty connected with their respective offices, be and are hereby prohibited. * * * —*22 Stat. at L., 255.*

That the service and employment of all laborers and mechanics who are now or may hereafter be employed by the Government of the United States, by the District of Columbia, or by any contractor or subcontractor upon any of the public works of the United States or of the said District of Columbia, is hereby limited and restricted to eight hours in any one calendar day, and it shall be unlawful for any officer of the United States Government or of the District of Columbia or any such contractor or subcontractor whose duty it shall be to employ, direct, or control the services of such laborers or mechanics to require or permit any such laborer or mechanic to work more than eight hours in any calendar day except in case of extraordinary emergency.—*27 Stat. at L., 340.*

Hereafter it shall be the duty of the heads of the several Executive Departments, in the interest of the public service, to require of all clerks and other employees, of whatever grade or class, in their respective Departments, not less than seven hours of labor each day, except Sundays and days declared public holidays by law or Executive order: *Provided*, That the heads of the Departments may, by special order, stating the reason, further extend the hours of any clerk or employee in their Departments, respectively; but in case of an extension it shall be without additional compensation: *Provided further*, That the head of any Department may grant thirty days' annual leave with pay in any one year to each clerk or employee: *And provided further*, That where some member of the immediate family of a clerk or employee is afflicted with a contagious disease and requires the care and attendance of such employee, or where his or her presence in the Department would jeopardize the health of fellow-clerks, and in exceptional and meritorious cases, where a clerk or employee is personally ill, and where to limit the annual leave to thirty days in any one calendar year would work peculiar hardship, it may be extended, in the discretion of the head of the Department, with pay, not exceeding thirty days in any one case or in any one calendar year.

This section shall not be construed to mean that so long as a clerk or employee is borne upon the rolls of the Department in excess of the time herein provided for or granted that he or she shall be entitled to pay during the period of such excessive absence, but that the pay shall stop upon the expiration of the granted leave.—*Act approved March 15, 1898.*

SUPPLIES—CONTRACTS—EXIGENCIES.

PAR. 7. All officers, agents, and other employees of this Department are positively forbidden to make a purchase, to give an order for supplies of any kind, or to incur any expense whatever, in connection with the public business, without having first obtained a formal written order, requisition, or letter of authorization, signed by the Secretary (or Acting Secretary) of Agriculture (or other official of the Department delegated by him), except in cases of *extreme necessity*, in which the public property might otherwise be subjected to great danger of loss or damage, or in which the public interests might be liable to suffer serious injury from the delay involved in procuring prior authorization.

7a. All requisitions must be countersigned by the chief or assistant chief of the Division of Accounts before being sent out to dealers.

7b. All letters of authority will be drawn in the Division of Accounts. Memoranda should be furnished the chief of that Division setting forth in reasonable detail the character, purpose, and amount of each contemplated expenditure for which authority is desired.

7c. Requisitions not used within three months of the dates of issue must be returned to the Division of Accounts for cancellation.

PAR. 8. In all cases, when practicable, the supplies needed in conducting the business of the Department must be procured upon contracts to be made after advertising for proposals, as required by law. The only exceptions to this requirement occur when the exigencies of the service necessitate immediate delivery, and in cases where competition is not possible. All supplies, therefore, the need of which may be ascertained a reasonable time in advance of their use, should be procured through the medium of advertisements for proposals.

All purchases and contracts for supplies or services, in any of the Departments of the Government, except for personal services, shall be made by advertising a sufficient time previously for proposals respecting the same, when the public exigencies do not require the immediate delivery of the articles, or performance of the service. When immediate delivery or performance is required by the public exigency, the articles or service required may be procured by open purchase or contract, at the places and in the manner in which such articles are usually bought and sold, or such services engaged, between individuals.—*Rev. Stat., Sec. 3709.*

That hereafter section thirty-seven hundred and nine of the Revised Statutes of the United States shall not be construed to apply to any purchase or service rendered in the Department of Agriculture when the aggregate amount involved does not exceed the sum of fifty dollars.—*Act approved March 1, 1899, 30 Stat., 957.*

8a. The effect of the enactment of March 1, 1899, is to place upon the Secretary of Agriculture the entire responsibility of determining to what extent, if any, the principles of competition shall be applied in any case where the amount involved is \$50 or less. The advantages of honest competition are too great and too distinctly manifest to be neglected. It is the policy of the Department to avail itself of these advantages; therefore *competition must be secured in every case when practicable*. The chief and assistant chief of the Division of Accounts should, before passing upon a proposed expenditure, require evidence showing that the law and the regulations requiring competition have been complied with in every particular.

PAR. 9. Annually, prior to the conclusion of every fiscal year, advertisements will be inserted in newspapers selected for that purpose, inviting sealed proposals for furnishing the necessary stationery and miscellaneous supplies for the use of the Department during the next following fiscal year.

9a. Whenever it shall be found necessary in the Department at Washington, after the contracts for annual supplies have been awarded, to use articles not embraced in any such contract, and when the estimated cost of such articles shall amount to \$1,000 or more, new advertisements should be prepared for publication in newspapers in the usual manner and form, and the contracts thus made shall be so drawn as to expire at the close of the fiscal year to which they appertain.

9b. When supplies shall be required, the aggregate cost of which shall be estimated at less than \$1,000, advertisement may be made by letters prepared on blank forms provided for that specific purpose inviting proposals to furnish the same, such letters to be mailed or otherwise delivered to a reasonable number of responsible dealers in the goods required.

To meet the requirements of section 3709, Revised Statutes, an advertisement need not necessarily be by publication in the newspapers, but by circulars sent to persons engaged in the particular business to be performed or in furnishing the supplies desired, accompanied by the posting of handbills in the proper localities, or by other means of publicity.—3 *Comp. Decisions*, 175.

Whenever proposals for supplies have been solicited, the parties responding to such solicitation shall be duly notified of the time and place of opening the bids, and be permitted to be present either in person or by attorney, and a record of each bid shall then and there be made.—*Rev. Stat.*, Sec. 3710.

9c. Articles not provided for in any existing contract, if required for immediate use; if of a special kind (patented articles, for instance) and not procurable except from a single source; or if of an estimated value so small as to render advertising for proposals impracticable, may be purchased in open market at the lowest obtainable prices without advertisement. In every such case, however, the application for a requisition or letter of authorization (*see Par. 7*) must state in specific language the character of the exigency that renders advertis-

ing impracticable. *The exigency must be stated in writing before the purchase is made.*

Unless there is an exigency in fact, or one has been declared to exist by the head of a Department, a contract made without advertising is void.—19 *Ct. Cl.*, 547.

An exigency can not be created by the simple certificate of a public officer that it exists. An exigency involves a state of pressing necessity so great that the public interests would be prejudiced if the contemplated purchase was not made. A CERTIFICATE MADE AFTER THE PURCHASE OF THE ARTICLE IS OF NO EFFECT.—*Decision of Second Comptroller, July 28, 1885.*

No advertisement is necessary under section 3709, Revised Statutes, when there is an emergency requiring immediate delivery of articles or immediate performance of service, but when that emergency is met, if further articles or service of like character are required, it is the duty of the Department in question to enter into a formal contract in compliance with the terms of the statute.—3 *Comp. Decisions*, 175.

Sec. 3709 applies only to those purchases and contracts where competition is possible.—17 *A. G. Op.*, 86.

When patented or copyrighted articles can not be purchased from the trade generally, but only from the manufacturers or the owner of the patent or of the copyright, it is clear that no competition in furnishing such articles can exist, therefore the purchase of such articles is not within the provisions of section 3709.—2 *Comp. Decisions*, 634.

A contract for "personal services" is one by which the individual contracted with renders his personal services to the Government through its agents, thus himself becoming the servant of the Government.—15 *A. G. Op.*, 235, 243, 253. The service contemplated is that of the party contracted with, and not personal service which he shall employ.—15 *A. G. Op.*, 538, 546.

The personal service mentioned in section 3709, Revised Statutes, is an individual service performed by a single person, or by firms, for the Government, under a contract made with the Government to render for it his or their individual services, of either skilled or unskilled labor, under the direction of the Government, thereby becoming the servant of the Government in the performance of such labor, ordinarily for a stipulated price.—6 *Comp. Decisions*, 317.

PAR. 10. All purchases of materials for the furnishing of which contracts have been awarded must be made from the contractors, even if such materials can be procured elsewhere at lower prices than those specified in the contract.

No contract or order, or any interest therein, shall be transferred by the party to whom such contract or order is given to any other party, and any such transfer shall cause the annulment of the contract or order transferred, so far as the United States are concerned. All rights of action, however, for any breach of such contract by the contracting parties, are reserved to the United States.—*Rev. Stat.*, Sec. 3737.

The Postmaster-General shall contract for all envelopes, stamped or otherwise, designed for sale to the public, or for his own or other Departments, and may contract for them to be plain or with such printed matter as may be prescribed by the Department making requisition therefor.—28 *Stat. at L.*, 601.

Where the public exigency requires the immediate delivery of envelopes, they may be procured under the provisions of Section 3709, Revised Statutes, by open purchase in the manner in which such articles are usually bought and sold between individuals; but in all cases where a contract can be made for the purchase of envelopes, such a contract must, under the provisions of Section 96 of the printing act, be made by the Postmaster-General.—1 *Comp. Decisions*, 343, 344.

It shall not be lawful for any of the Executive Departments to make contracts for stationery or other supplies for a longer term than one year from the time when the contract was made.—*Rev. Stat.*, Sec. 3735.

SEC. 86. No printing or binding shall be done at the Government Printing Office unless authorized by law. Binding for the Departments of the Government shall be done in plain sheep or cloth, except that record or account books may be bound in Russia leather, sheep fleshers, and skivers, when authorized by the head of a Department: *Provided*, The libraries of the several Departments * * * may have books for the exclusive use of said libraries bound in half Turkey, or material no more expensive.—28 *Stat. at L.*, 601.

SEC. 87. All printing, binding, and blank books for the Senate or House of Representatives, and the Executive and Judicial Departments, shall be done at the Government Printing Office, except in cases otherwise provided by law.—28 *Stat. at L.*, 601.

The provisions of section 87 of the act of January 12, 1895 (formerly section 3786, Revised Statutes), requiring that "all printing * * * for the Executive * * Departments shall be done at the Government Printing Office" do not include bureaus and offices located elsewhere than in Washington.—1 *Comp. Decisions*, 559.

It shall not be lawful for any officer or person in the civil, military, or naval service of the United States in the District of Columbia to purchase anthracite or bituminous coal or wood for the public service except on condition that the same shall, before delivery, be inspected and weighed or measured by some competent person, to be appointed by the head of the Department or chief of the branch of the service for which the purchase is made from among the persons authorized to be employed in such Department or branch of the service. The person appointed under this section shall ascertain that each ton of coal weighed by him shall consist of two thousand two hundred and forty pounds, and that each cord of wood to be so measured shall be of the standard measure of one hundred and twenty-eight cubic feet. Each load or parcel of wood or coal weighed and measured by him shall be accompanied by his certificate of the number of tons or pounds of coal and the number of cords or parts of cords of wood in each load or parcel.—*Rev. Stat., Sec. 3711, as amended by act approved March 15, 1898.*

TRAVELING AND FIELD EXPENSES.

PAR. 11. Before incurring any expense for traveling upon the business of the Department, an officer or employee must be furnished with specific written authority to perform the particular journey, or journeys, to which such expenses relate, which authority must be issued by the Secretary (or Acting Secretary) of Agriculture (except in the case of employees of the Weather Bureau, who will receive letters of authorization from the chief (or acting chief) of that Bureau). A copy thereof must be filed in the Division of Accounts. In the absence of such authority no claim for reimbursement of traveling expenses will be allowed, except in cases of actual and extreme emergency.

11a. Every application for a letter authorizing travel must state specifically the character of the business to be transacted and for which the travel is to be performed. Such vague phrases as "on official business," "on business connected with," etc., do not afford data sufficient to determine whether the expenses of the contemplated travel are legally chargeable to the appropriation named in the memorandum.

PAR. 12. All travel performed upon Department business must be by the shortest practicable routes and without any unusual or unnecessary delays. Proper and legitimate traveling expenses are those "usual and essential to the comfort of travelers," and may embrace any one or more of the following items of expenditure, viz:

12a. First-class fares upon railroads (*see, however, Par. 15*), steamboats, stagecoaches, and other public modes of conveyance. Charges for "extra baggage" will not be allowed except in cases where the extra weight consists of public property, books, instruments, or other equipment intended for official use.

12b. Special conveyances, such as livery (including hire of driver, if absolutely necessary), the hire of a boat (including boatman, if needed), or the hire of a bicycle, when no public or regular means of transportation are available. Officials in charge of field parties may,

when duly authorized, hire horses, drivers, and other necessary camp assistants. In special cases they may also hire or purchase camp outfits and subsistence supplies.

12*c*. Street-car, transfer-coach, and omnibus fares and transfer of baggage between depots and hotels; the checking of baggage at depots and fees to porters for handling Government property not included in personal baggage. The usual street-car fare is 5 cents; the omnibus or transfer-coach charge seldom exceeds 25 cents, and the customary charge for transfer of baggage is 25 cents, except in certain of the largest cities, where the usual charge is 50 cents. These rates will be allowed in every case without question, but payments in excess thereof must be explained in writing to the satisfaction of the chief or assistant chief of the Division of Accounts. When public conveyances are not available, or do not serve the purposes of travel, moderate and necessary cab-hire may be paid at the legal local rates, which rates, if not posted up in vehicles, may be ascertained by inquiring of hotel clerks or police officers.

12*d*. Sleeping-car fare (one double berth) when the travel includes a run of three hours or more after 10 o'clock p. m., and in such cases fees to sleeping-car porters not to exceed 25 cents in any one day of twenty-four hours.

12*e*. Parlor-car fare (one seat) when the distance traveled exceeds 100 miles, or when the only available trains are made up of parlor or chair cars exclusively, and the usual fees to porters, not exceeding 10 cents each day.

12*f*. Customary stateroom accommodations, when traveling by steamer or other vessel, and the customary fees for handling baggage.

12*g*. Necessary meals, not more than three per day, costing not to exceed three dollars; also room rent or lodgings at hotels or boarding houses, not to exceed three dollars per day: *Provided, however*, That the total cost of meals and lodging for any one day of twenty-four hours (breakfast, dinner, supper, and lodging) shall not exceed five dollars. A charge for lodging at a hotel and a charge for a berth in a sleeper for the same night may be allowed only when accompanied by a definite statement of necessity. An employee assigned to permanent duty at a new station will be allowed lodging and subsistence for one full day after reaching his destination. A person charged with temporary duty in one locality will be allowed lodging and subsistence, but not street-car fares or other traveling expenses herein enumerated, during the entire period of such employment, not to exceed thirty days, unless it be otherwise provided in the letter of authorization (except in case of Weather Bureau employees, who are specially provided for in this respect by circular from that Bureau of December 1, 1899, allowing reimbursement to employees on temporary duty at a rate not to exceed \$1.50 per day for periods not exceeding sixty days).

12*h*. Ferriage, tolls, feed and stabling of horses, and the subsistence and lodging of a driver (if necessary) when transportation is hired; also, charges for telegraph and telephone messages relating to the business for which the travel is being performed. (*See Paragraphs 16 to 20.*)

12*i*. A notarial fee when the account is not fully supported by subvouchers. (On page 32 of the appendix hereto will be found a schedule of fees legally chargeable.)

12*k*. Emergency expenditures not enumerated in any of the aforementioned classes, such, for instance, as the employment of guides when traveling in sparsely settled regions, the payment of extra fare on limited trains when delay would injuriously affect the public interests, etc. In all such cases, however, the nature of the exigency must be clearly set forth in writing, either in the accounts for reimbursement or in separate letters attached thereto.

Hereafter only actual traveling expenses shall be allowed to any person holding employment or appointment under the United States, except marshals, district attorneys, and clerks of the courts of the United States and their deputies; and all allowances for mileages and transportation in excess of the amount actually paid, except as above excepted, are hereby declared illegal; and no credit shall be allowed to any of the disbursing officers of the United States for payment or allowances in violation of this provision.—*18 Stat. at L., pt. 3, 452.*

This act recognizes the right in general of a person holding employment or appointment under the United States to his actual traveling expenses when traveling on public business, and forbids anything in the way of mileage or commutation in lieu thereof except when otherwise provided by law. Aside from this act, the provisions of section 1765 of the Revised Statutes would forbid payment to any person whose salary, pay, or emoluments are fixed by law or regulation, of any sum beyond the actual traveling expenses, since anything in excess of the same would be additional pay, extra allowance, or compensation, which is absolutely forbidden. So also when a person has been employed at a compensation agreed to in advance, any payment on account of traveling expenses in excess of the actual expenses incurred would be in the nature of a gratuity and illegal.—*6 Comp. Decisions, 966.*

Expenses incurred by an official before starting upon a journey which he is ordered to make upon public business or duty, or for unnecessary delay en route, are not actual and necessary traveling expenses and he is not entitled to reimbursement therefor.—*6 Comp. Decisions, 93.*

Officers and employees are not entitled to reimbursement for subsistence as a part of traveling expenses while at their homes.—*6 Comp. Decisions, 779.*

STATION EXPENSES.

PAR. 13. Officers in charge of stations will, upon request, be provided with written authorizations to incur such expenses as may be necessary to the proper and efficient transaction of the business with which they may be charged.

13*a*. The phrase "necessary station expenses" will be construed to embrace (unless otherwise specifically limited in the letters of authorization) any or all of the following items of expenditure, viz:

- (1) Express charges on public property, freight, drayage, etc.
- (2) Postage on foreign official correspondence.
- (3) Gas, fuel, ice, soap, towels (and washing same), matches, brooms, water, ink, mucilage, and janitor service.
- (4) Necessary repairs to public property.

(5) Telegraphic messages on official business. (*See Paragraphs 16 and 17.*)

(6) Such articles of stationery as may be actually needed and are not furnished directly from the Department.

13*b*. In special cases letters of authorization will be issued to cover office rent, the rental of telephones, post-office box rent, street-car and suburban railroad fares, ferriage, the purchase of furniture, storage charges, electric light and power, and such other expenses as may be found necessary and proper, but such authorizations must be construed literally.

13*c*. In cases of emergency (*see last clause of Par. 7*) such and similar expenses may be incurred without prior authority, *but resort to such methods will be permitted only when the necessity therefor is clearly established.*

TRANSPORTATION OF GOVERNMENT PROPERTY.

PAR. 14. A large number of land-grant and bond-aided railroads, embracing many thousands of miles of road located in various sections of the country, especially throughout the West and South, are required by law to transport Government property at greatly reduced rates (in some cases absolutely free of all cost), *when shipped on bills of lading issued by officers of the Quartermaster's Department of the Army.* Those officers are in possession of complete data respecting rates and the most desirable routes for shipping, and they also have more numerous agents and more ample facilities for shipping freight than other Government officers. When, therefore, any officer or agent of the Department of Agriculture shall have occasion to make any shipment of public property it shall be his duty (except as provided in 14*a* below) to address a communication to the Secretary of Agriculture (or to the Chief of the Weather Bureau, in case the transportation be needed for that Bureau) accurately describing the property in reasonable detail, giving the name and full address of the consignee, etc. Upon approval of the shipment by the Secretary, or Chief, a formal application for the issuance of a bill of lading, in duplicate, will be made to the Quartermaster's Department. Upon receipt of the bill of lading the property should be turned over to the agent of the railroad, who will affix his signature to the duplicate bills of lading. Thereupon both copies of such bill of lading should be returned to the quartermaster who issued them.

The Secretary of the Treasury is directed to withhold all payments to any railroad company and its assigns, on account of freights or transportation over their respective roads of any kind, to the amount of payments made by the United States for interest upon bonds of the United States issued to any such company, and which shall not have been reimbursed, together with the five per

centum of net earnings due and unapplied, as provided by law.—*Rev. Stat., Sec. 5260.*

No money shall hereafter be paid to any railroad company for the transportation of any property or troops of the United States over any railroad which, in whole or in part, was constructed by the aid of a grant of public land on the condition that such railroad should be a public highway for the use of the Government of the United States free from toll or other charge, or upon any other conditions for the use of such road, for such transportation; * * * the foregoing provision shall not apply * * * to roads where the sole condition of transportation is that the company shall not charge the Government higher rates than they do individuals for like transportation. * * * —*18 Stat. at L., 453.*

14a. The one exception to the rule requiring shipments to be made upon quartermasters' bills of lading occurs when a shipment is to be made entirely over a single road from starting point to destination, and when that road is known to have received no Government aid of any kind for any part of its line. A shipment wholly over a single nonaided railroad, if there be no competing land-grant or subsidized line, may be made by delivering the freight directly to the agent of the railroad. In that case, however, freight charges should not be paid in advance. *Railroad officials should be directed to forward their freight bills directly to the Department for audit and settlement.*

14b. Shipments coming from or destined to points beyond the Atlantic Ocean should be consigned "In care U. S. Dispatch Agent, Post-Office Building, New York, N. Y.," and that official should be promptly notified of the shipment and properly instructed as to the further disposition of the property.

14c. Goods for shipment, either by ordinary freight or by express, should be securely packed, and all packages should be plainly marked with the name and address of the consignee and, in addition thereto, the words, "Property of the U. S."

14d. Property should never be shipped by express if ordinary freight service will answer the needs of the Department. Express charges on property sent from, or consigned to, the Department at Washington, D. C., should not be paid by the persons sending or receiving the property. The express companies will include such shipments in their monthly bills.

That every common carrier subject to the provisions of this act shall print and keep open to public inspection schedules showing the rates and fares and charges for the transportation of passengers and property which any such common carrier has established and which are in force at the time upon its route. The schedules printed as aforesaid by any such common carrier shall plainly state the places upon its railroad between which property and passengers will be carried, and shall contain the classification of freight in force, and shall also state separately the terminal charges and any rules or regulations which in any wise change, affect, or determine any part or the aggregate of such aforesaid rates and fares and charges. Such schedules shall be printed in large type, and copies for the use of the public shall be posted in two public and conspicuous places, in

every depot, station, or office of such carrier where passengers or freight, respectively, are received for transportation, in such form that they shall be accessible to the public and can be conveniently inspected.—*Interstate commerce act, 24 Stat. at L., 379, as amended by 25 Stat. at L., 855.*

TRANSPORTATION OF PASSENGERS.

PAR. 15. Certain bond-aided railroads being in default to the United States on account of interest on their bonds, it is provided in section 5260 of the Revised Statutes that no payments shall be made to such railroad companies for freight or passenger transportation over their respective lines. It is therefore directed that all persons authorized to travel upon the business of this Department over the lines of any bond-aided railroad shall be provided with TRANSPORTATION REQUESTS, to be presented to the proper railroad officials in exchange for regular passenger tickets. *Cash paid for fares upon bond-aided railroads will not be refunded.* This prohibition does not, however, relate to the payment of sleeping-car or parlor-car expenses or to extra fares upon limited trains under Paragraphs 12*d*, 12*e*, and 12*k*.

15*a*. Inasmuch as transportation requests are readily accepted by all railroad companies, their use is strongly recommended for all travel upon Department business for distances of 100 miles or more, especially for travel performed west of the Mississippi River. Their use is likewise commended on the score of convenience. They will be furnished, upon application, to all persons authorized to travel upon the public business. Transportation requests will be prepared in the Division of Accounts, based upon letters authorizing travel. To avoid delay in their issuance, the signature of the Secretary of Agriculture may be made by stamp, the chief of the Division of Accounts appending an autograph countersignature.

15*b*. The bond-aided railroads above referred to are enumerated and described as follows:

First. The Central Pacific Railroad—from Ogden, Utah, to San Jose, Cal., via Niles, 865.66 miles. (This road is now operated by the Southern Pacific Company.)

Second. The Central Branch Union Pacific Railroad (now a portion of the Missouri Pacific Railway system)—from Atchison to Water-ville, Kans., 100 miles.

Third. The Sioux City and Pacific Railroad (now operated in connection with the Chicago and Northwestern Railway Company)—from Sioux City, Iowa, to Fremont, Nebr., via California Junction, 101.77 miles.

If a railroad [company] have a line between two points aided in whole or in part, and subsequently acquire a new line or lines, nonaided, between those same points, the accounts for Government transportation, when performed over the new line or lines, shall be stated in the same proportion of aided to nonaided miles as though the transportation were over the original line.—*Decision of 2d Comp., April 17, 1883.*

15c. Unused transportation requests must be returned to the Division of Accounts immediately upon the expiration of the time for which they were issued.

TELEGRAMS AND TELEPHONE MESSAGES.

PAR. 16. The telegraph should be used sparingly. Care should be taken to omit all redundant or unnecessary words. In a message from one official or employee to another official or employee titles should not be used, and in a great many cases the names of the parties in both address and signature may be limited to single words. Numbers should be expressed in words, not in figures.

PAR. 17. All telegraphic messages relating to the business of the Department should be indorsed, "*U. S. Official Business.*" Messages sent from or to the Department at Washington should not be paid for by the persons sending or receiving the same, except in cases where payment is demanded as a condition to the transmission or delivery of the messages, but should have the additional words, "*Charge Department of Agriculture*" written or stamped upon the face thereof, and the agent, operator, or messenger should be directed to have the same charged in the company's monthly bill.

Telegrams making application for leaves of absence, or extension of leave, or inquiry whether leave has been granted, or the replies made thereto by telegraph, are not public dispatches and payment therefor is not authorized.—6 Comp. Decisions, 422.

PAR. 18. The rates for the transmission of official messages (except those for the Weather Bureau) over the principal telegraph lines in the United States, including those of the Western Union Telegraph Company, are fixed annually by the Postmaster-General (*see* Appendix, pp. 45 and 46), and all payments in excess of those rates will be at the expense of the persons making the payments.

Telegrams between the several Departments of the Government and their officers and agents, in their transmission over the lines of any telegraph company to which has been given the right of way, timber, or station lands from the public domain shall have priority over all other business, at such rates as the Postmaster-General shall annually fix. And no part of any appropriation for the several Departments of the Government shall be paid to any company which neglects or refuses to transmit such telegrams in accordance with the provisions of this section.—*Rev. Stat., Sec. 5266.*

18a. The rates for the transmission of weather reports, forecast and miscellaneous messages for the Weather Bureau are determined by agreement between the Secretary of Agriculture and the several telegraph companies.

PAR. 19. Payment for messages sent over telegraph lines owned or operated by bond-aided railroad companies (*see Par. 15b*) is forbidden by law.

The statutes of the United States require that the compensation for messages sent at Government expense over telegraph lines constructed in connection with Pacific railroads, to which bonds have been issued by the United States in aid of their construction, shall be withheld by the Secretary of the Treasury and applied in payment of the subsidy bonds and

interest. In order that these provisions of law may be complied with, the accounts of the respective telegraph companies for Government messages sent over bond-aided or subsidized lines must be transmitted to the Treasury Department for settlement, and not be paid by disbursing officers or by any other officers or agents of the Government. Officers or agents of the Government, in sending messages on Government business, are instructed to use the bond-aided or subsidized telegraph lines, whenever practicable to do so, in preference to other lines which are not subject to the same conditions. In such cases the officer or agent sending the message must indorse thereon a request that it be sent over the bond-aided or subsidized line, designating it by name. * * * —*Ruling by First Comptroller, February 7, 1893; Treasury Department Circular No. 19, 1893.*

PAR. 20. When telephone service, either local or long-distance, is found to be cheaper than telegraphic service, the telephone should be preferred, but neither should be employed unless the exigencies of the service require a speedier mode of communication than the mails afford.

ACCOUNTS AND BLANK FORMS.

PAR. 21. Persons having claims against this Department for services rendered, for expenses incurred, or for supplies furnished should, unless otherwise directed, present their accounts monthly, carefully prepared and receipted, in duplicate, upon forms provided by the Department for that purpose. Accounts for services rendered should never extend from one month into another.

PAR. 22. With a view to securing simplicity and uniformity in the preparation of accounts, a set of blank forms has been prepared, consisting of two general classes, or series, as follows:

First series.—For the use of officers and others serving in the Department by appointment, in rendering their accounts for services performed and for reimbursement of expenses incurred in the execution of their official duties. This series will be printed on blue-tinted paper and designated by numbers.

Second series.—For use by persons not officially connected with the Department. These will be printed upon white paper and designated by letters.

22a. There are six forms in the first series, four of which relate to services and two to expenses, arranged as follows:

Form No. 0.—For services—Department pay rolls.

Form No. 1.—For services—Station pay rolls.

Form No. 2.—For services—Substation pay rolls.

Form No. 2a.—Subvoucher—Individual receipts.

Form No. 3.—For service—By a single person.

Form No. 4.—For reimbursement of traveling and field expenses.

Form No. 4a.—Subvoucher for meals and lodgings.

Form No. 4b.—Subvoucher for special conveyances and miscellaneous expenses

Form No. 4c.—Memorandum of travel performed on transportation requests.

Form No. 5.—For reimbursement of station expenses.

Form No. 5a.—Subvoucher for all expenses at stations.

22b. The following arrangement indicates the uses to be made of the forms comprising the second series, viz:

Form A.—For supplies furnished, services rendered, etc.

Form B.—For rent of land, buildings, or rooms.

Form C.—For transportation of passengers.

Transportation requests as subvouchers.

Form D.—For transportation of freight.

Form E.—For telegraphic service.

Messages as subvouchers.

Form F.—For publication of advertisements.

Form G.—For fuel supplies in the District of Columbia.

ACCOUNTS FOR SERVICES.

PAR. 23. All accounts for services (Forms Nos. 1 and 3) must contain the following data:

23*a*. The date of appointment under which service is rendered must be given. In case of promotion or reduction in grade, involving a change in rate of compensation, reference should be made to both appointments. In case of transfer from one bureau or division to another, involving a change of official title or a change of duties, and necessitating payments from different appropriations, separate accounts should be made.

23*b*. The name written in the account and the signature to the receipt thereto must be literally identical with the name written in the appointment. In case of error in the issuing of an appointment the same should be returned *at once* to the Department for cancellation and reissue.

23*c*. The exact period of service should be stated with inclusive dates, thus: "July 1 to 31, 1898, 31 days," or "Aug. 6 to 24, 1898, 19 days." If the salary be at an annual or a monthly rate, Sundays will be included in the period of service, but "per diem" employees will not be paid for Sundays unless actual service be performed under proper authority and the necessity therefor is shown. Per diem employees are, however, entitled to receive pay (without rendering service) for legal holidays, viz: January 1, February 22, May 30, July 4, Labor Day (first Monday of September), Thanksgiving Day, and December 25, when these dates do not fall on Sundays. Inauguration Day is a legal holiday only in the District of Columbia. The closing of the Departments by "Executive order" does not create legal holidays.

Except in case of exigency or under special conditions, where the employment of per diem employees on Sundays is actually necessary for the public interests, payment for such days is not authorized unless provision for such payment on such days is made by law.—6 *Comp. Decisions*, 805.

The provision in the act of January 6, 1885, that per diem employees at Washington and elsewhere shall receive the same pay on the holidays therein specified as on other days, does not apply to per diem employees for whose compensation provision is made "while actually employed."—7 *Comp. Decisions*, 278.

That whenever any day set apart as a legal holiday within the District of Columbia shall fall on the first day of the week, commonly called Sunday, then and in such event the day next succeeding shall be a holiday within the District of Columbia.—22 *Stat.*, 1.

23*d*. In ascertaining the amount of salary due at an annual rate the Government "Salary Tables" should be consulted. (*See Appendix*, pp. 33 to 44.) In computing salary for part of a month at a monthly rate multiply such monthly rate by the number of days' service and divide the product by the whole number of days in the month, thus: The pay for 23 days in July is $\frac{23}{31}$ of the monthly rate, while the same number of days in February yields $\frac{23}{28}$ (on leap years $\frac{23}{29}$) of that amount. For example, also, the period from February 11 to March 10, inclusive, must be computed, not as one month, but as $\frac{1}{2}$ of the month of February plus $\frac{1}{31}$ of the month of March.

23*e*. Salaries (annual, monthly, and per diem) will be paid once a month, unless otherwise directed; therefore a separate account should be prepared for the service performed in each calendar month. Service beginning within a calendar month should be paid for to the end of the month, in order that the next subsequent account may begin with the first day of the following month.

23*f*. The date of a service voucher should be the last day of the service performed, usually the last day of the calendar month.

23*g*. The correctness of every service voucher as to the period of service and the actual performance thereof must be established by the certificate of the head of bureau, chief clerk, chief of division, superintendent, foreman, or other person having supervision of the service therein set forth.

23*h*. For services rendered in two fiscal years separate vouchers are required.

The fiscal year of the Treasury of the United States in all matters of accounts, receipts, expenditures, estimates, and appropriations * * * shall commence on the first day of July in each year.—*Rev. Stat., Sec. 237.*

REIMBURSEMENT OF TRAVELING AND FIELD EXPENSES.

PAR. 24. Every claim for reimbursement of expenses incurred in traveling upon Department business or on field duty must be prepared on Form No. 4, in accordance with the following requirements:

24*a*. Reference should be made to the letter of authorization (*see Par. 11*) under which the travel or field work has been performed, naming starting point and destination. When a particular route has been designated in the instructions, the account must contain data showing that the directions relative thereto have been followed. A copy of the letter of authorization must be filed in the Division of Accounts.

24*b*. When travel west of the Mississippi River is performed wholly or in part by rail, the names of *all* railroads traveled upon must be stated (by initials) in the reimbursement account.

24*c*. Receipted subvouchers (not in duplicate) should invariably be taken for hotel expenses, if lodging be included, and for the hire of

special transportation. Hotel bills (Form No. 4a) should state the beginning, the ending, and the full period of service, and the rate per day or week, thus: "From dinner, July 8, to supper, July 10, 2½ days, at \$2.50 per day." When the rate for a fraction of a day (computed as of four equal parts, viz, breakfast, dinner, supper, and lodging) exceeds the rate for a full day, an explanation should be noted. The "day" shall be considered as beginning with breakfast and ending with lodging. The word "lunch," being a local term, should not be used in making up vouchers. Livery bills (Form No. 4b) should describe the "rigs" hired, as "one horse and buggy," "two horses and wagon, with driver," etc., and should also name the points visited, distances traveled, time employed, and rate per day or hour. (Blank forms, Nos. 4a, 4b, and 4c, will be furnished upon application to the Division of Accounts of the Department.)

24d. Hotel, livery, and other receipts should have the word "proprietor," "cashier," "manager," "clerk," "superintendent," "bookkeeper," "agent," or "foreman" written after the signatures, and signatures must not be abbreviated. Names imprinted with stamps are not signatures and are valueless.

24e. Whenever it may be found impracticable, from lack of time or otherwise, to obtain receipts for railroad, steamboat, street-car, omnibus, sleeping-car, or parlor-car fares, or for transfer of baggage, porter's fees, ferriage, tolls, meals (without lodging), horse-feed, telephone messages, etc., such receipts may be omitted; but every traveling-expense account not fully supported by receipts for all the items therein charged must be sworn to by the claimant for reimbursement before a notary public or other officer qualified to administer oaths and having a seal, which seal must be clearly impressed upon the original of the account so verified. If there be no officer qualified to administer oaths within reasonable distance, a certificate upon honor may be substituted for the affidavit, but the reasons for such substitution must be fully set forth.

24f. All subvouchers for field expenses should be fully itemized, showing the number of articles of each kind, with the price thereof, or rate, thus: "75 lbs. ice at 22c. per cwt.," or "hauling 2 loads hay at 75c. each," also every subvoucher covering a purchase must state the use made of the article or articles purchased, and a subvoucher for payment for services must show how the services were applied.

24g. Every voucher for reimbursement of traveling expenses must be accompanied by a memorandum (Form No. 4c) showing what portion of the travel has been performed upon transportation requests. When no requests have been used a blank form properly signed should be filed with the voucher.

24h. Only *cash* expenditures will be reimbursed. Travel performed on "passes," "press tickets," etc., however obtained, must not be included in any reimbursement account.

REIMBURSEMENT OF STATION EXPENSES.

PAR. 25. Every account for reimbursement of expenses incurred at any station (other than traveling expenses) should be prepared upon Form No. 5, and must conform to the following requirements, viz:

25*a*. Specific reference should be made to the letters authorizing the expenditures (*see Par. 13*), and in every instance, when practicable, subvouchers (Form No. 5*a*) should be secured and attached to the account, and these subvouchers must be fully itemized.

PAR. 26. An emergency expenditure—that is, an expense incurred in the absence of previous authority (*see Paragraphs 7 and 11*)—must be supported by written evidence showing that the expenditure was actually necessary to the protection of public interests or the preservation of public property.

26*a*. When telegrams are charged copies of the messages must accompany the account.

26*b*. The signature to a subvoucher from a corporation should consist of the corporate name of the company, the proper (autograph) signature of one of its officers, and the title of his office, thus: “Glen-carlyn Cooperative Association, W. W. Long, Treasurer,” or “Kennebec Ice Co., R. L. Thomas, Manager.” A firm name, if written by a member of the firm, should be without qualifying terms, simply thus: “Armstrong & Co.,” “Bliss Brothers,” “Louis Snider’s Sons,” “Harris, Morris & Peebles.” When a subvoucher is signed by any person other than a member of the firm or the proprietor, the word “cashier,” “bookkeeper,” “agent,” or the like, should follow the signature.

26*c*. If subvouchers be not obtained covering every item charged in an expense bill, the account must be sworn to, and the jurat fee should be charged as the last item in the account. One notarial fee only will be allowed for each sworn account made up in duplicate. Accounts fully supported by subvouchers need no affidavit. Duplicate subvouchers are not required.

26*d*. Expenditures should be stated in chronological order, and with references by numbers to the subvouchers attached. When localities are mentioned the States must be named also.

ACCOUNTS FOR SUPPLIES, OUTSIDE SERVICES, ETC.

PAR. 27. Every bill for supplies furnished or for services rendered by any person or persons not officially connected with the Department, or by any firm or corporation, should be prepared upon Form A, in the name of the individual, firm, or corporation to whom payment is legally due. If supplies be furnished or if service be performed under any

contract or formal agreement in writing, the items of the account should be so described as to make comparison with the contract easy and certain. Every such bill should be fully itemized, and the date of each item thereof should correspond with the date of actual delivery or performance. Every such voucher must be supported by the certificate of an officer of the Department, setting forth actual delivery of the supplies and actual performance of the services charged for, and naming the uses to which such supplies and services are applicable.

PAR. 28. An account for the rent of land, buildings, or rooms should be prepared upon Form B and should contain a concise description of the premises rented, a statement of the period (with inclusive dates) for which payment of rent is claimed, and a specific reference to the lease, contract, or other written agreement (if there be any) upon which the claim is based. If no lease or formal agreement of any kind be involved, reference should be made to the letter of authorization under which the expense has been incurred. If the premises be held under a lease the voucher should be prepared in the name of the lessor (or lessors), whether such lessor be the owner or the agent for the owner. If there be no lease the voucher should be made up in the name of the owner (or owners), whether individual, firm, or corporation. The correctness of a rent account must be established by the certificate of a Department officer cognizant of the facts in the case, setting forth the use or uses made of the premises during the period for which charge is made.

When quarters are rented by the Government from the lessee of a building, such lessee and not the owner of the building is the principal, and payment of the rent to him is not in contravention of section 3477, R. S., prohibiting assignments.—2 *Comp. Decisions*, 502.

PAR. 29. A passenger transportation account (Form C) should be made out in the name of the corporation issuing the tickets upon which the travel charged for was performed, and must be accompanied by the transportation requests taken in exchange for such tickets. For each transportation request there should be a separate item of account, giving the request number, starting point and destination, amount of fare charged, and the date, which should be the date of the issuance of the ticket in exchange for the transportation request. The correctness of the rates charged should be established by the certificate of a competent official of the railroad company. All the blanks in the certificate appended to the transportation request must be filled up properly, which certificate must be properly signed by the person traveling.

PAR. 30. Accounts based on quartermasters' bills of lading are made up on forms provided by the Quartermaster-General's Office, but all other accounts for the transportation of property belonging to this Department, including the bills of express companies, transfer companies, draymen, etc., should be prepared upon Form D. Such an

account should accurately describe the property transported, give the name of the consignee, name the rate per hundred pounds (or per load, or package, as the case may be), and contain a statement or certificate to the effect that the rate charged does not exceed that charged private individuals for like service.

PAR. 31. Bills for telegraphic service rendered this Department (Form E) should give the date or period of service, with the number of messages and number of words therein, with points of transmission and delivery, and the rates charged therefor. Either the original messages or copies thereof must be filed in support of the vouchers, except for ocean cable service. The correctness of an account must be established by the certificate of an officer of the Department cognizant of the facts in the case.

PAR. 32. Every account for advertising (Form F) must be accompanied by the letter authorizing the publication thereof and by a clipping containing the advertisement charged for, and it must be supported by the affidavit of the proprietor or publisher. In the case of a firm or corporation the affidavit may be made by any member of the firm or by any officer of the corporation.

No advertisement, notice, or proposal for any Executive Department of the Government, or for any Bureau thereof, or for any office therewith connected, shall be published in any newspaper whatever, except in pursuance of a written authority for such publication from the head of such Department; and no bill for any such advertising, or publication, shall be paid, unless there be presented with such bill, a copy of such written authority.—*Rev. Stat.*, Sec. 3828.

Hereafter all advertisements, notices, proposals for contracts, and all forms of advertising required by law for the several Departments of the Government, may be paid for at a price not to exceed the commercial rates charged to private individuals, with the usual discounts; such rates to be ascertained from sworn statements to be furnished by the proprietors or publishers of the newspapers proposing so to advertise; * * * but the heads of the several Departments may secure lower terms at special rates whenever the public interest requires it.—*20 Stats. at L.*, 216.

PAR. 33. Under no circumstances will any account for supplies or services be paid until it shall be established by the certificate of a competent official of the Department that the supplies charged for have been actually delivered and that the services therein set forth have been actually performed. *Certifying officers will be held to a strict accountability for the correctness of their certificates.*

33a. Unusual or unnecessary delay in the certification and audit of vouchers for services and supplies subjects the Department to the criticism of being careless of the interests of its employees and customers. Promptness in the transaction of the business affairs of the Department is therefore enjoined upon all officers and employees.

THE USE OF APPROPRIATIONS.

PAR. 34. In order that the Division of Accounts may be enabled to determine with certainty the appropriation from which an account is properly and legally payable, the use to which the supplies (or services) have been or will be applied must be succinctly and accurately stated by the certifying official, and such statement should be so worded as to fully subserve the purpose herein set forth.

The necessity for a thing does not raise an appropriation for the purchase of the necessary thing, or justify the use of an appropriation made for some other specific object or purpose.—*6 Comp. Decisions, 142.*

34a. Transfers from one appropriation to another when funds run low is a positive violation of law. The law, not considerations of convenience, must govern in all the transactions of the Department.

All sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they are respectively made and for no others.—*Rev. Stat., Sec. 3678.*

When a specific appropriation has been made for a particular object, a general appropriation, which otherwise might have been available, can not legally be used for that object.—*Decision of Second Comptroller, May 8, 1890.*

It is a well-settled principle in the accounting of the Government that where one appropriation is available for a specific object no other appropriation is available for the same work, unless there is something in the second appropriation to indicate an intention upon the part of Congress to make it available in addition to the appropriation for the specific object.—*1 Comp. Decisions, 418.*

While it is a rule that a specific appropriation excludes the use, for the same objects, of a general appropriation, yet when there are two appropriations, both applicable to the same object, they are to be treated as cumulative, and either or both can be used in the discretion of the head of the Department.—*4 Comp. Decisions, 121.*

34b. The making of a part of an appropriation "immediately available" is equivalent to a "deficiency" appropriation. The policy of this Department is to avoid deficiencies of every kind and form.

A deficiency appropriation is one made to pay a liability legally created, for the payment of which an appropriation previously made is insufficient. It necessarily follows that the deficiency appropriation supplements the original appropriation, partakes of its nature, and is subject to the same limitations as to the expenses for which it can be used as attach by law to the original appropriation.—*4 Comp. Decisions, 62.*

No Department of the Government shall expend, in any one fiscal year, any sum in excess of appropriations made by Congress for that fiscal year, or involve the Government in any contract for the future payment of money in excess of such appropriations.—*Rev. Stat., Sec. 3679.*

No advance of public money shall be made in any case whatever. And in all cases of contracts for the performance of any service, or the delivery of articles of any description, for the use of the United States, payment shall not exceed the value of the service rendered, or of the articles delivered previously to such payment. * * * —*Rev. Stat., Sec. 3648.*

All balances of appropriations contained in the annual appropriation bills and made specifically for the service of any fiscal year, and remaining unexpended at the expiration of such fiscal year, shall only be applied to the payment of expenses properly incurred during that year, or to the fulfillment of contracts properly made within that year; and balances not needed for such purposes shall be carried to the surplus fund. This section, however, shall not apply to appropriations known as permanent or indefinite appropriations.—*Rev. Stat., Sec. 3690.*

If it becomes apparent that an appropriation is in excess of the requirements of the service for the fiscal year, it is not lawful to expend the whole appropriation and thus accumulate supplies for the next fiscal year.—*Decision of First Comp., May 12, 1883.*

When the Public Printer receives an order from a Department for printing to be paid for from its appropriation the expense may properly be charged to the then current appropriation as "an expense properly incurred during that year" within the meaning of section 3690, Revised Statutes, although the printing may not actually be done until the next fiscal year.—3 *Comp. Decisions*, 256.

No accounting or disbursing officer of the Government shall allow or pay any account or charge whatever, growing out of, or in any way connected with, any commission or inquiry, except courts-martial or courts of inquiry in the military or naval service of the United States, until special appropriations shall have been made by law to pay such accounts and charges. * * * —*Rev. Stat., Sec. 3681*.

No part of the contingent fund appropriated to any Department, Bureau, or office, shall be applied to the purchase of any articles except such as the head of the Department shall deem necessary and proper to carry on the business of the Department, Bureau, or office, and shall, by written order direct to be procured.—*Rev. Stat., Sec. 3683*.

No moneys appropriated for contingent, incidental, or miscellaneous purposes shall be expended or paid for official or clerical compensation.—*Rev. Stat., Sec. 3682*.

SEC. 3. That hereafter law books, books of reference, and periodicals for use of any Executive Department, or other Government establishment not under an Executive Department, at the seat of Government, shall not be purchased or paid for from any appropriation made for contingent expenses or for any specific or general purpose unless such purchase is authorized and payment therefor specifically provided in the law granting the appropriation.—*Act approved March 15, 1898*.

The term "Executive Department," as used in this act, refers only to what may be called the Department proper, located at Washington, and does not include those adjuncts of a Department engaged wholly in field service.—4 *Comp. Decisions*, 551.

SIGNATURES TO RECEIPTS.

PAR. 35. Every account must be receipted before it can be paid. It is very important that the signature to every receipt should conform strictly to the following requirements:

35*a*. An account prepared in the name of an individual must be receipted by the individual himself, and the signature must be literally identical with the name written at the head of the account. Thus, if an account be made payable to *John Thomas Smith* the signature must be written in full, not abbreviated to "Jno. T. Smith," or "J. Thos. Smith." A signature by mark must be attested by one disinterested witness, whose post-office address must be given, and who should not be the official who certifies the bill.

35*b*. A receipt signed by an agent or attorney is good as against his principal, and will be accepted, but payment of an account so receipted will be made by check drawn to the order of the principal. Powers of attorney to collect money are of no effect so far as claims against the Government are concerned. Such claims must be paid directly to the claimants.

All transfers and assignments made of any claim upon the United States, or of any part or share thereof, or interest therein, whether absolute or conditional, and whatever may be the consideration therefor, and all powers of attorney,

orders, or other authorities for receiving payment of any such claim, or of any part or share thereof, shall be absolutely null and void, unless they are freely made and executed in the presence of at least two attesting witnesses, after the allowance of such a claim, the ascertainment of the amount due, and the issuing of a warrant for the payment thereof. Such transfers, assignments, and powers of attorney, must recite the warrant for payment, and must be acknowledged by the person making them, before an officer having authority to take acknowledgments of deeds, and shall be certified by the officer; and it must appear by the certificate that the officer, at the time of the acknowledgment, read and fully explained the transfer, assignment, or warrant of attorney to the person acknowledging the same.—*Rev. Stat., Sec. 3477.*

No language could be broader or more emphatic than these enactments. The words embrace every claim against the United States, however arising or of whatever matter it may be, and wherever and whenever presented.—*95 U. S., 413.* It would seem to be impossible to use language more comprehensive than this. It embraces alike legal and equitable assignments. It includes powers of attorney, orders, or other authorities for receiving payment of any such claim, or any part or share thereof. It strikes at every derivative interest, in whatever form acquired, and incapacitates every claimant upon the Government from creating an interest in the claim in any other than himself.—*97 U. S., 433.*

That section [3477] relates only to "receiving payment" under powers of attorney and has nothing to do with the manner in which vouchers should be receipted. Accordingly it has been the uniform practice of the accounting officers to allow credit in the settlement of disbursing officers' accounts for vouchers receipted by agents or attorneys of the persons entitled to receive payment on the vouchers, provided payments are made by the disbursing officers' checks * * * drawn to the order of the persons entitled to receive the money * * * —*2 Comp. Decisions, 295.*

35c. If an account is made payable to a firm, and is receipted by one of the partners, the signature should, in like manner, be identical with the name of the firm as written at the head of the account, with such explanatory terms as may be necessary. The following is the usual form and is entirely satisfactory:

"F. P. MAY & Co.,
"Per F. P. May, Member of Firm."

35d. Accounts due to firms, receipted by their duly authorized agents, managers, cashiers, etc., will be paid by checks drawn to the order of the principals. In every such case the signature to the receipt must be similar in form to the signature required in case of a corporation, thus: "LOUIS SNIDER'S SONS, per W. W. Jones, Manager;" "GEO. W. ADAIR & Co., per C. E. King, Cashier;" "MURRAY & SONS, by W. A. Murray, Agent," etc. The check must, however, be indorsed by the principal.

35e. An account prepared in the name of a corporation should be receipted by an officer of the company having authority to receive money and to give receipts therefor. The signature in such a case should consist of (1) the legal corporate title of the company (written or stamped) identical with that given at the head of the account, (2) the autograph signature of the officer, and (3) the title or designation of his office, thus:

AMERICAN BANK NOTE Co.,
By L. F. Harrington, Treasurer.

35f. Evidence of authority to sign receipts and to receive money due an incorporated or unincorporated company must be furnished either to the disbursing clerk of this Department when the first account is presented, or to the Treasurer (or Assistant Treasurer) of

the United States when the first check is offered for payment. In either case the check will be made payable to the order of the company.

35g. The character and form of the required evidence of authority to sign receipts and indorse checks is indicated by the following extract from a Treasury Department circular:

Such evidence should be in the form of an extract from the by-laws or records of the company or association showing the authority of the officer to indorse and receive and receipt for moneys for the company, and giving his name and the date of his election or appointment, and the period for which he was elected or appointed, and that such authority shall be binding on the company until notice of revocation has been filed, * * * which extract must be verified by a certificate under seal signed by the president and secretary, or by one of these officers and not less than two of the directors; which certificate must state that such authority remains unrevoked and unchanged. If the company have no seal, the extract should be certified as correct by a notary public or other competent officer under his seal. When a resolution is adopted at a special meeting of directors, it must be shown that all had notice of the time and place of such meeting, and that a quorum assented to the resolution.

PAR. 36. Accounts due to deceased persons and payable to executors, administrators, or guardians, and accounts in favor of trustees, or other fiduciaries, must be accompanied by certified copies, under seal, of letters testamentary, of administration, of guardianship, of trusteeship, or other evidence of a fiduciary character. However, an account for wages not exceeding \$100 due to the estate of a deceased employee for whom no letters testamentary have been or will be issued, may be paid to the widow or other legal representative upon satisfactory evidence, under oath, as to the relationship of the payee to the deceased, and as to the condition of the estate.

A custom has grown up in the Treasury Department, which has ripened into a recognized practice, of paying, without administration, small claims against the United States, due the estates of decedents, to such persons as, in case of administration, would be the beneficiaries. It is a concession on the part of the Government, which might, with perfect propriety, refuse to recognize any but the legally constituted personal representative of the deceased, the executor or administrator. Before payment in such cases, however, satisfactory evidence of the claimant's right must be presented, and it must also appear that the estate is not indebted, and that no administration is contemplated.—*2d Comp. Digest of Decisions, Vol. II, p. 133.*

Joint trustees are, as a general rule, obliged to join with each other in giving a receipt for moneys paid to them as trustees. Coexecutors, however, are considered in law as an individual person. * * * The receipt of one for money paid to him in discharge of a debt due his testator's estate is a valid acquittance.—*2d Comp. Digest of Decisions, Vol. III, p. 162.*

Claims due from the United States have no locality other than that which follows the domicile of the persons to whom they belong, and they should not be paid to an administrator unless appointed by a court at the residence of the deceased, if he resided within the United States at the time of his death. * * * Where an administrator has been duly appointed at the residence of the deceased, and has furnished sufficient security for the protection of the estate, claims due from the United States should be paid to such administrator, to be disposed of by him, under the direction of the court, according to the laws of the deceased's domicile.—*5 Comp., Decisions, 342.*

MISCELLANEOUS.

PAR. 37. Accounts must contain no credits on account of the exchange or return of public property of any kind. Such property, when disposed of, must be sold for cash and the proceeds deposited according to law.

The gross amount of all moneys received from whatever source for the use of the United States, except as otherwise provided in the next section, shall be

paid by the officer or agent receiving the same into the Treasury, at as early a day as practicable, without any abatement or deduction on account of salary, fees, costs, charges, expenses, or claim of any description whatever. * * * —*Rev. Stat., Sec. 3617.*

All proceeds of sales of old material, condemned stores, supplies, or other public property of any kind, except the proceeds of the sale or leasing of marine hospitals, or of the sales of revenue cutters, or of the sales of commissary stores to the officers and enlisted men of the Army (or of materials, stores, or supplies sold to officers and soldiers of the Army), or of the sale of condemned navy clothing, or of sales of materials, stores, or supplies to any exploring or surveying expedition authorized by law, shall be deposited and covered into the Treasury as miscellaneous receipts, on account of "Proceeds of Government Property," and shall not be withdrawn or applied, except in consequence of a subsequent appropriation made by law.—*Rev. Stat., Sec. 3618.*

* * * That from the proceeds of sales of old material, condemned stores, supplies, or other public property of any kind, before being deposited into the Treasury, either as miscellaneous receipts on account of "Proceeds of Government property" or to the credit of the appropriations to which such proceeds are by law authorized to be made, there may be paid the expenses of such sales, as approved by the accounting officers of the Treasury, so as to require only the net proceeds of such sales to be deposited into the Treasury. * * * —*29 Stat. at L., 267, 268.*

PAR. 38. All accounts and records pertaining to disbursements of money must be written in permanent black ink. The use of aniline inks and indelible pencils is positively forbidden.

PAR. 39. No addition should be made to the substance of an account or receipt after it has been signed. Interlineations or marginal notes in red ink may be made, however, in explanation of any matter therein contained.

PAR. 40. The preparation of all contracts, leases, and legal papers of every description pertaining to the affairs of the Department will be intrusted to the acting law clerk, who should be furnished with all necessary data. He is also charged with the preparation of all communications to the Attorney-General, the Secretary of the Treasury, the Comptroller, and the Auditor.

PAR. 41. Before entering upon a leave of absence, involving the last day of any month, an employee must sign the pay roll. In cases of extreme and protracted illness only will signed vouchers be accepted in lieu of signatures to pay rolls, and immediately upon return to the Department the pay rolls must be signed to cover amounts received, the vouchers operating merely as temporary receipts. The payment of salary to one person for another will not be made until the pay roll has been signed, and upon a written order designating by name the person to whom payment is to be made. Orders for salary will not be honored except in cases where the employees giving the orders are absent on account of illness, annual leave, or official business.

Every person who falsely makes, alters, forges, or counterfeits; or causes or procures to be falsely made, altered, forged, or counterfeited; or willingly aids

or assists in the false making, altering, forging, or counterfeiting, any deed, power of attorney, order, certificate, receipt, or other writing, for the purpose of obtaining or receiving, or of enabling any other person, either directly, or indirectly, to obtain or receive from the United States, or any of their officers or agents, any sum of money; or who utters or publishes as true, or causes to be uttered or published as true, any such false, forged, altered, or counterfeited deed, power of attorney, order, certificate, receipt, or other writing, with intent to defraud the United States, knowing the same to be false, altered, forged, or counterfeited; or who transmits to, or presents at, or causes or procures to be transmitted to, or presented at, any office or officer of the Government of the United States, any deed, power of attorney, order, certificate, receipt, or other writing, in support of, or in relation to, any account or claim, with intent to defraud the United States, knowing the same to be false, altered, forged, or counterfeited, shall be imprisoned at hard labor for a period of not less than one year nor more than ten years; or shall be imprisoned not more than five years, and fined not more than one thousand dollars.—*Rev. Stat., Sec. 5421.*

Every person who makes or causes to be made, or presents or causes to be presented, for payment or approval, to or by any person or officer in the civil, military, or naval service of the United States, any claim upon or against the Government of the United States, or any Department or officer thereof, knowing such claim to be false, fictitious, or fraudulent, or who, for the purpose of obtaining or aiding to obtain the payment or approval of such claim, makes, uses, or causes to be made or used, any false bill, receipt, voucher, roll, account, claim, certificate, affidavit, or deposition, knowing the same to contain any fraudulent or fictitious statement or entry, or who enters into any agreement, combination, or conspiracy to defraud the Government of the United States, or any Department or officer thereof, by obtaining or aiding to obtain the payment or allowance of any false or fraudulent claim, * * * shall be imprisoned at hard labor for not less than one nor more than five years, or fined not less than one thousand nor more than five thousand dollars.—*Rev. Stat., Sec. 5438.*

Any person not in the military or naval forces of the United States, or in the militia, called into or actually employed in the service of the United States, who shall do or permit any of the acts prohibited by any of the provisions of section fifty-four hundred and thirty-eight, title "CRIMES," shall forfeit and pay to the United States the sum of two thousand dollars, and, in addition, double the amount of damages which the United States may have sustained by reason of the doing or committing such act, together with the costs of suit. * * * —*Rev. Stat., Sec. 3490.*

APPENDIX.

JURAT FEES.

Table showing the fees legally chargeable for administering oaths in the several States and Territories.—Revised to June 1, 1901.

Alabama.....	\$0. 50	New York	\$0. 25
Arizona.....	. 50	North Carolina .....	. 50
Arkansas .....	. 50	North Dakota .....	. 25
California.....	. 50	Ohio .....	. 40
Colorado.....	. 25	Oklahoma .....	. 25
Connecticut.....	. 50	Oregon	1. 00
Delaware .....	. 50	Pennsylvania:	
District of Columbia.....	. 50	Allegheny County	1. 00
Florida .....	. 50	Blair County.....	. 37
Georgia.....	. 50	Center County .....	. 37
Idaho .....	. 25	Lycoming County .....	. 37
Illinois .....	. 25	Montour County .....	. 37
Indiana.....	. 50	Snyder County.....	. 37
Iowa .....	. 25	Westmoreland County .....	. 37
Kansas .....	. 25	Wyoming County .....	. 37
Kentucky.....	. 20	City of Philadelphia.....	. 37
Louisiana.....	. 75	York County.....	. 31
Maine .....	. 20	Remainder of State .....	. 25
Maryland.....	. 62	Rhode Island .....	. 50
Massachusetts.....	. 25	South Carolina .....	. 50
Michigan .....	. 25	South Dakota .....	. 25
Minnesota.....	. 25	Tennessee .....	. 50
Mississippi.....	. 50	Texas.....	. 25
Missouri.....	. 50	Utah .....	. 50
Montana.....	. 50	Vermont.....	. 25
Nebraska .....	. 25	Virginia .....	. 25
Nevada .....	. 55	Washington.....	. 50
New Hampshire.....	. 25	West Virginia.....	. 25
New Jersey .....	. 32	Wisconsin .....	. 12
New Mexico .....	. 50	Wyoming.....	. 50

For administering an oath any clerk of any circuit or district court of the United States may charge a fee of ten cents, and for affixing the seal of the court he may charge twenty cents. Total for administering oath and affixing seal, 30 cents.

INTERNAL-REVENUE STAMP TAXES.

Hereafter internal-revenue documentary stamps *will not be required* on bank checks, post-office money orders, mortgages, leases, export bills of lading, powers of attorney, certificates of all kinds (except certificates of profits or certificates showing interest in property or accumulations of companies), warehouse receipts, telegraphic dispatches, express receipts (domestic freight bills of lading remain taxable), and taxes on telephone messages.—*See Circular No. 325, Office of Commissioner of Internal Revenue, April 17, 1901.*

SALARY TABLE No. 1.

To be used in computing salaries for full months.

LEAP YEAR.		OTHER YEARS.		ANNUAL RATE.	APRIL. JUNE.	MAY.	JULY. AUGUST. OCTOBER. DECEMBER.	SEPTEMBER. NOVEMBER.
JANUARY. MARCH.	FEBRU- ARY.	JANUARY. MARCH.	FEBRU- ARY.					
<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
681.30	637.40	688.90	622.20	8,000	659.30	681.40	673.90	652.20
425.80	398.40	430.60	388.80	5,000	412.10	425.80	421.20	407.60
383.20	358.60	387.50	350.00	4,500	370.90	383.20	379.10	366.80
298.10	278.80	301.40	272.20	3,500	288.50	298.00	294.80	285.40
255.50	239.00	258.30	233.40	3,000	247.25	255.50	252.70	244.60
212.90	199.20	215.30	194.40	2,500	206.00	213.00	210.60	203.80
204.40	191.20	206.70	186.60	2,400	197.80	204.40	202.20	195.60
191.60	179.30	193.75	175.00	2,250	185.45	191.60	189.55	183.40
187.40	175.20	189.40	171.20	2,200	181.30	187.40	185.30	179.40
170.30	159.40	172.20	155.60	2,000	164.80	170.40	168.50	163.00
153.30	143.40	155.00	140.00	1,800	148.30	153.40	151.60	146.80
136.30	127.40	137.80	124.40	1,600	131.90	136.20	134.80	130.40
127.70	119.66	129.20	116.60	1,500	123.60	127.80	126.40	122.20
119.20	111.60	120.60	108.80	1,400	115.40	119.20	117.90	114.20
110.70	103.60	111.90	101.20	1,300	107.10	110.80	109.50	106.00
102.20	95.60	103.30	93.40	1,200	98.90	102.20	101.10	97.80
93.70	87.60	94.70	85.60	1,100	90.70	93.60	92.70	89.60
85.20	79.60	86.10	77.80	1,000	82.40	85.20	84.20	81.60
81.80	76.40	82.70	74.60	960	79.10	81.80	80.90	78.20
76.60	71.80	77.50	70.00	900	74.20	76.60	75.80	73.40
71.50	67.00	72.30	65.40	840	69.20	71.60	70.80	68.40
68.10	63.80	68.90	62.20	800	65.90	68.20	67.40	65.20
66.40	62.20	67.20	60.60	780	64.30	66.40	65.70	63.60
61.30	57.40	62.00	56.00	720	59.30	61.40	60.60	58.80
56.20	52.60	56.80	51.40	660	54.40	56.20	55.60	53.80
51.10	47.80	51.70	46.60	600	49.50	51.00	50.50	49.00
46.00	43.00	46.50	42.00	540	44.50	46.00	45.50	44.00
42.60	39.80	43.10	38.80	500	41.20	42.60	42.10	40.80
40.90	38.20	41.30	37.40	480	39.60	40.80	40.40	39.20
34.10	31.80	34.40	31.20	400	33.00	34.00	33.70	32.60
30.70	28.60	31.00	28.00	360	29.70	30.60	30.30	29.40
25.50	24.00	25.80	23.40	300	24.70	25.60	25.30	24.40
20.40	19.20	20.70	18.60	240	19.80	20.40	20.20	19.60

SALARY TABLE No. 2.

To be used in computing salaries for any number of days less than a month.

\$8,000 PER ANNUM.				\$5,000 PER ANNUM.				\$4,500 PER ANNUM.			
FIRST QUARTER—90 DAYS.		SECOND QUARTER—91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.		FIRST QUARTER—90 DAYS.		SECOND QUARTER—91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.	
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.
1	22.22	21.98	21.74	1	13.89	13.74	13.59	1	12.50	12.36	12.23
2	44.44	43.96	43.48	2	27.78	27.47	27.17	2	25.00	24.73	24.46
3	66.67	65.93	65.22	3	41.67	41.21	40.76	3	37.50	37.09	36.68
4	88.89	87.91	86.96	4	55.56	54.95	54.35	4	50.00	49.45	48.91
5	111.11	109.89	108.70	5	69.44	68.68	67.93	5	62.50	61.81	61.14
6	133.33	131.87	130.43	6	83.33	82.42	81.52	6	75.00	74.18	73.37
7	155.56	153.85	152.17	7	97.22	96.15	95.11	7	87.50	86.54	85.60
8	177.78	175.82	173.91	8	111.11	109.89	108.70	8	100.00	98.90	97.83
9	200.00	197.80	195.65	9	125.00	123.63	122.28	9	112.50	111.26	110.05
10	222.22	219.78	217.39	10	138.89	137.36	135.87	10	125.00	123.63	122.28
11	244.44	241.76	239.13	11	152.78	151.10	149.46	11	137.50	135.99	134.51
12	266.67	263.74	260.87	12	166.67	164.84	163.04	12	150.00	148.35	146.74
13	288.89	285.71	282.61	13	180.56	178.57	176.63	13	162.50	160.71	158.97
14	311.11	307.69	304.35	14	194.44	192.31	190.22	14	175.00	173.08	171.20
15	333.33	329.67	326.09	15	208.33	206.04	203.80	15	187.50	185.44	183.42
16	355.56	351.65	347.83	16	222.22	219.78	217.39	16	200.00	197.80	195.65
17	377.78	373.63	369.57	17	236.11	233.52	230.98	17	212.50	210.16	207.88
18	400.00	395.60	391.30	18	250.00	247.25	244.57	18	225.00	222.53	220.11
19	422.22	417.58	413.04	19	263.89	260.99	258.15	19	237.50	234.89	232.34
20	444.44	439.56	434.78	20	277.78	274.73	271.74	20	250.00	247.25	244.57
21	466.67	461.54	456.52	21	291.67	288.46	285.33	21	262.50	259.62	256.79
22	488.89	483.52	478.26	22	305.56	302.20	298.91	22	275.00	271.98	269.02
23	511.11	505.49	500.00	23	319.44	315.93	312.50	23	287.50	284.34	281.25
24	533.33	527.47	521.74	24	333.33	329.67	326.09	24	300.00	296.70	293.48
25	555.56	549.45	543.48	25	347.22	343.41	339.67	25	312.50	309.07	305.71
26	577.78	571.43	565.22	26	361.11	357.14	353.26	26	325.00	321.43	317.93
27	600.00	593.41	586.96	27	375.00	370.88	366.85	27	337.50	333.79	330.16
28	622.22	615.38	608.70	28	388.89	384.62	380.43	28	350.00	346.15	342.39
29	644.44	637.36	630.43	29	402.78	398.35	394.02	29	362.50	358.52	354.62
30	666.67	659.34	652.17	30	416.67	412.09	407.61	30	375.00	370.88	366.85
31	688.89	681.32	673.91	31	430.56	425.82	421.20	31	387.50	383.24	379.08

NOTE.—For full months see Salary Table No. 1, on page 33. For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

SALARY TABLE No. 2—Continued.

To be used in computing salaries for any number of days less than a month.

\$3,500 PER ANNUM.				\$3,000 PER ANNUM.				\$2,500 PER ANNUM.			
FIRST QUARTER—90 DAYS.				FIRST QUARTER—90 DAYS.				FIRST QUARTER—90 DAYS.			
SECOND QUARTER—91 DAYS.				SECOND QUARTER—91 DAYS.				SECOND QUARTER—91 DAYS.			
THIRD AND FOURTH QUARTERS—92 DAYS.				THIRD AND FOURTH QUARTERS—92 DAYS.				THIRD AND FOURTH QUARTERS—92 DAYS.			
Days	Dollars.	Dollars.	Dollars.	Days	Dollars.	Dollars.	Dollars.	Days	Dollars.	Dollars.	Dollars.
1	9.72	9.62	9.51	1	8.33	8.24	8.15	1	6.94	6.87	6.79
2	19.44	19.23	19.02	2	16.67	16.48	16.30	2	13.89	13.74	13.59
3	29.17	28.85	28.53	3	25.00	24.73	24.46	3	20.83	20.60	20.38
4	38.89	38.46	38.04	4	33.33	32.97	32.61	4	27.78	27.47	27.17
5	48.61	48.08	47.55	5	41.67	41.21	40.76	5	34.72	34.34	33.97
6	58.33	57.69	57.07	6	50.00	49.45	48.91	6	41.67	41.21	40.76
7	68.06	67.31	66.58	7	58.33	57.69	57.07	7	48.61	48.08	47.55
8	77.78	76.92	76.09	8	66.67	65.93	65.22	8	55.56	54.95	54.35
9	87.50	86.54	85.60	9	75.00	74.18	73.37	9	62.50	61.81	61.14
10	97.22	96.15	95.11	10	83.33	82.42	81.52	10	69.44	68.68	67.93
11	106.94	105.77	104.62	11	91.67	90.66	89.67	11	76.39	75.55	74.73
12	116.67	115.38	114.13	12	100.00	98.90	97.83	12	83.33	82.42	81.52
13	126.39	125.00	123.64	13	108.33	107.14	105.98	13	90.28	89.29	88.32
14	136.11	134.62	133.15	14	116.67	115.38	114.13	14	97.22	96.15	95.11
15	145.83	144.23	142.66	15	125.00	123.63	122.28	15	104.17	103.02	101.90
16	155.56	153.85	152.17	16	133.33	131.87	130.43	16	111.11	109.89	108.70
17	165.28	163.46	161.68	17	141.67	140.11	138.59	17	118.06	116.76	115.49
18	175.00	173.08	171.20	18	150.00	148.35	146.74	18	125.00	123.63	122.28
19	184.72	182.69	180.71	19	158.33	156.59	154.89	19	131.94	130.49	129.08
20	194.44	192.31	190.22	20	166.67	164.84	163.04	20	138.89	137.36	135.87
21	204.17	201.92	199.73	21	175.00	173.08	171.20	21	145.83	144.23	142.66
22	213.89	211.54	209.24	22	183.33	181.32	179.35	22	152.78	151.10	149.46
23	223.61	221.15	218.75	23	191.67	189.56	187.50	23	159.72	157.97	156.25
24	233.33	230.77	228.26	24	200.00	197.80	195.65	24	166.67	164.84	163.04
25	243.06	240.38	237.77	25	208.33	206.04	203.80	25	173.61	171.70	169.84
26	252.78	250.00	247.28	26	216.67	214.29	211.96	26	180.56	178.57	176.63
27	262.50	259.62	256.79	27	225.00	222.53	220.11	27	187.50	185.44	183.42
28	272.22	269.23	266.30	28	233.33	230.77	228.26	28	194.44	192.31	190.22
29	281.94	278.85	275.81	29	241.67	239.01	236.41	29	201.39	199.18	197.01
30	291.67	288.46	285.33	30	250.00	247.25	244.57	30	208.33	206.04	203.80
31	301.39	298.08	294.84	31	258.33	255.49	252.72	31	215.28	212.91	210.60

NOTE.—For full months see Salary Table No. 1, on page 33. For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

SALARY TABLE No. 2—Continued.

\$2,400 PER ANNUM.				\$2,250 PER ANNUM.				\$2,200 PER ANNUM.			
FIRST QUARTER—90 DAYS.		SECOND QUARTER—91 DAYS.	THIRD AND FOURTH QUARTERS—92 DAYS.	FIRST QUARTER—90 DAYS.		SECOND QUARTER—91 DAYS.	THIRD AND FOURTH QUARTERS—92 DAYS.	FIRST QUARTER—90 DAYS.		SECOND QUARTER—91 DAYS.	THIRD AND FOURTH QUARTERS—92 DAYS.
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.
1	6.67	6.59	6.52	1	6.25	6.18	6.11	1	6.11	6.04	5.98
2	13.33	13.19	13.04	2	12.50	12.36	12.23	2	12.22	12.09	11.96
3	20.00	19.78	19.57	3	18.75	18.54	18.34	3	18.33	18.13	17.93
4	26.67	26.37	26.09	4	25.00	24.72	24.46	4	24.44	24.18	23.91
5	33.33	32.97	32.61	5	31.25	30.90	30.57	5	30.56	30.22	29.89
6	40.00	39.56	39.13	6	37.50	37.09	36.68	6	36.67	36.26	35.87
7	46.67	46.15	45.65	7	43.75	43.27	42.80	7	42.78	42.31	41.85
8	53.33	52.75	52.17	8	50.00	49.45	48.91	8	48.89	48.35	47.83
9	60.00	59.34	58.70	9	56.25	55.63	55.03	9	55.00	54.40	53.80
10	66.67	65.93	65.22	10	62.50	61.81	61.14	10	61.11	60.44	59.78
11	73.33	72.53	71.74	11	68.75	67.99	67.25	11	67.22	66.48	65.76
12	80.00	79.12	78.26	12	75.00	74.17	73.37	12	73.33	72.53	71.74
13	86.67	85.71	84.78	13	81.25	80.36	79.48	13	79.44	78.57	77.72
14	93.33	92.31	91.30	14	87.50	86.54	85.60	14	85.56	84.62	83.70
15	100.00	98.90	97.83	15	93.75	92.72	91.71	15	91.67	90.66	89.67
16	106.67	105.49	104.35	16	100.00	98.90	97.83	16	97.78	96.70	95.65
17	113.33	112.09	110.87	17	106.25	105.08	103.94	17	103.89	102.75	101.63
18	120.00	118.68	117.39	18	112.50	111.26	110.05	18	110.00	108.79	107.61
19	126.67	125.27	123.91	19	118.75	117.44	116.17	19	116.11	114.84	113.59
20	133.33	131.87	130.43	20	125.00	123.63	122.28	20	122.22	120.88	119.57
21	140.00	138.46	136.96	21	131.25	129.81	128.40	21	128.33	126.92	125.54
22	146.67	145.05	143.48	22	137.50	135.99	134.51	22	134.44	132.97	131.52
23	153.33	151.65	150.00	23	143.75	142.17	140.62	23	140.56	139.01	137.50
24	160.00	158.24	156.52	24	150.00	148.35	146.74	24	146.67	145.05	143.48
25	166.67	164.84	163.04	25	156.25	154.53	152.85	25	152.78	151.10	149.46
26	173.33	171.43	169.57	26	162.50	160.71	158.97	26	158.89	157.14	155.43
27	180.00	178.02	176.09	27	168.75	166.90	165.08	27	165.00	163.19	161.41
28	186.67	184.62	182.61	28	175.00	173.08	171.20	28	171.11	169.23	167.39
29	193.33	191.21	189.13	29	181.25	179.26	177.31	29	177.22	175.27	173.37
30	200.00	197.80	195.65	30	187.50	185.44	183.42	30	183.33	181.32	179.35
31	206.67	204.40	202.17	31	193.75	191.62	189.54	31	189.44	187.36	185.33

NOTE.—For full months see Salary Table No. 1, on page 33. For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

SALARY TABLE No. 2—Continued.

\$2,000 PER ANNUM.				\$1,800 PER ANNUM.				\$1,600 PER ANNUM.			
FIRST QUARTER—90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.		FIRST QUARTER—90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.	
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.
1	5.56	5.49	5.43	1	5.00	4.95	4.89	1	4.44	4.40	4.35
2	11.11	10.99	10.87	2	10.00	9.89	9.78	2	8.89	8.79	8.70
3	16.67	16.48	16.30	3	15.00	14.84	14.67	3	13.33	13.19	13.04
4	22.22	21.98	21.74	4	20.00	19.78	19.57	4	17.78	17.58	17.39
5	27.78	27.47	27.17	5	25.00	24.73	24.46	5	22.22	21.98	21.74
6	33.33	32.97	32.61	6	30.00	29.67	29.35	6	26.67	26.37	26.09
7	38.89	38.46	38.04	7	35.00	34.62	34.24	7	31.11	30.77	30.43
8	44.44	43.96	43.48	8	40.00	39.56	39.13	8	35.56	35.16	34.78
9	50.00	49.45	48.91	9	45.00	44.51	44.02	9	40.00	39.56	39.13
10	55.56	54.95	54.35	10	50.00	49.45	48.91	10	44.44	43.96	43.48
11	61.11	60.44	59.78	11	55.00	54.40	53.80	11	48.89	48.35	47.83
12	66.67	65.93	65.22	12	60.00	59.34	58.70	12	53.33	52.75	52.17
13	72.22	71.43	70.65	13	65.00	64.29	63.59	13	57.78	57.14	56.52
14	77.78	76.92	76.09	14	70.00	69.23	68.48	14	62.22	61.54	60.87
15	83.33	82.42	81.52	15	75.00	74.18	73.37	15	66.67	65.93	65.22
16	88.89	87.91	86.96	16	80.00	79.12	78.26	16	71.11	70.33	69.57
17	94.44	93.41	92.39	17	85.00	84.07	83.15	17	75.56	74.73	73.91
18	100.00	98.90	97.83	18	90.00	89.01	88.04	18	80.00	79.12	78.26
19	105.56	104.40	103.26	19	95.00	93.96	92.93	19	84.44	83.52	82.61
20	111.11	109.89	108.70	20	100.00	98.90	97.83	20	88.89	87.91	86.96
21	116.67	115.38	114.13	21	105.00	103.85	102.72	21	93.33	92.31	91.30
22	122.22	120.88	119.57	22	110.00	108.79	107.61	22	97.78	96.70	95.65
23	127.78	126.37	125.00	23	115.00	113.74	112.50	23	102.22	101.10	100.00
24	133.33	131.87	130.43	24	120.00	118.68	117.39	24	106.67	105.49	104.35
25	138.89	137.36	135.87	25	125.00	123.63	122.28	25	111.11	109.89	108.70
26	144.44	142.86	141.30	26	130.00	128.57	127.17	26	115.56	114.29	113.04
27	150.00	148.35	146.74	27	135.00	133.52	132.07	27	120.00	118.68	117.39
28	155.56	153.85	152.17	28	140.00	138.46	136.96	28	124.44	123.08	121.74
29	161.11	159.34	157.61	29	145.00	143.41	141.85	29	128.89	127.47	126.09
30	166.67	164.84	163.04	30	150.00	148.35	146.74	30	133.33	131.87	130.43
31	172.22	170.33	168.48	31	155.00	153.30	151.63	31	137.78	136.26	134.78

NOTE.—For full months see Salary Table No. 1, on page 33. For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

SALARY TABLE No. 2—Continued.

\$1,500 PER ANNUM.				\$1,400 PER ANNUM.				\$1,300 PER ANNUM.			
FIRST QUARTER—90 DAYS.		SECOND QUARTER—91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.		FIRST QUARTER—90 DAYS.		SECOND QUARTER—91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.	
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.
1	4.17	4.12	4.08	1	3.89	3.85	3.80	1	3.61	3.57	3.53
2	8.33	8.24	8.15	2	7.78	7.69	7.61	2	7.22	7.14	7.07
3	12.50	12.36	12.23	3	11.67	11.54	11.41	3	10.83	10.71	10.60
4	16.67	16.48	16.30	4	15.56	15.38	15.22	4	14.44	14.29	14.13
5	20.83	20.60	20.38	5	19.44	19.23	19.02	5	18.06	17.86	17.66
6	25.00	24.73	24.46	6	23.33	23.08	22.83	6	21.67	21.43	21.20
7	29.17	28.85	28.53	7	27.22	26.92	26.63	7	25.28	25.00	24.73
8	33.33	32.97	32.61	8	31.11	30.77	30.43	8	28.89	28.57	28.26
9	37.50	37.09	36.68	9	35.00	34.62	34.24	9	32.50	32.14	31.79
10	41.67	41.21	40.76	10	38.89	38.46	38.04	10	36.11	35.71	35.33
11	45.83	45.33	44.84	11	42.78	42.31	41.85	11	39.72	39.29	38.86
12	50.00	49.45	48.91	12	46.67	46.15	45.65	12	43.33	42.86	42.39
13	54.17	53.57	52.99	13	50.56	50.00	49.46	13	46.94	46.43	45.92
14	58.33	57.69	57.07	14	54.44	53.85	53.26	14	50.56	50.00	49.46
15	62.50	61.81	61.14	15	58.33	57.69	57.07	15	54.17	53.57	52.99
16	66.67	65.93	65.22	16	62.22	61.54	60.87	16	57.78	57.14	56.52
17	70.83	70.05	69.29	17	66.11	65.38	64.67	17	61.39	60.71	60.05
18	75.00	74.18	73.37	18	70.00	69.23	68.48	18	65.00	64.29	63.59
19	79.17	78.30	77.45	19	73.89	73.08	72.28	19	68.61	67.86	67.12
20	83.33	82.42	81.52	20	77.78	76.92	76.09	20	72.22	71.43	70.65
21	87.50	86.54	85.60	21	81.67	80.77	79.89	21	75.83	75.00	74.18
22	91.67	90.66	89.67	22	85.56	84.62	83.70	22	79.44	78.57	77.72
23	95.83	94.78	93.75	23	89.44	88.46	87.50	23	83.06	82.14	81.25
24	100.00	98.90	97.83	24	93.33	92.31	91.30	24	86.67	85.71	84.78
25	104.17	103.02	101.90	25	97.22	96.15	95.11	25	90.28	89.29	88.32
26	108.33	107.14	105.98	26	101.11	100.00	98.91	26	93.89	92.86	91.85
27	112.50	111.26	110.05	27	105.00	103.85	102.72	27	97.50	96.43	95.38
28	116.64	115.38	114.13	28	108.89	107.69	106.52	28	101.11	100.00	98.91
29	120.83	119.51	118.21	29	112.78	111.54	110.33	29	104.72	103.57	102.45
30	125.00	123.63	122.28	30	116.67	115.38	114.13	30	108.33	107.14	105.98
31	129.17	127.75	126.36	31	120.56	119.23	117.93	31	111.94	110.71	109.51

NOTE.—For full months see Salary Table No. 1 on page 33. For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

SALARY TABLE No. 2—Continued.

\$1,200 PER ANNUM.				\$1,100 PER ANNUM.				\$1,000 PER ANNUM.			
FIRST QUARTER—90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.		FIRST QUARTER—90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.	
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.
1	3.33	3.30	3.26	1	3.06	3.02	2.99	1	2.78	2.75	2.72
2	6.67	6.59	6.52	2	6.11	6.04	5.98	2	5.56	5.49	5.43
3	10.00	9.89	9.78	3	9.17	9.07	8.97	3	8.33	8.24	8.15
4	13.33	13.19	13.04	4	12.22	12.09	11.96	4	11.11	10.99	10.87
5	16.67	16.48	16.30	5	15.28	15.11	14.95	5	13.89	13.74	13.59
6	20.00	19.78	19.57	6	18.33	18.13	17.93	6	16.67	16.48	16.30
7	23.33	23.08	22.83	7	21.39	21.15	20.92	7	19.44	19.23	19.02
8	26.67	26.37	26.09	8	24.44	24.18	23.91	8	22.22	21.98	21.74
9	30.00	29.67	29.35	9	27.50	27.20	26.90	9	25.00	24.73	24.46
10	33.33	32.97	32.61	10	30.56	30.22	29.89	10	27.78	27.47	27.17
11	36.67	36.26	35.87	11	33.61	33.24	32.88	11	30.56	30.22	29.89
12	40.00	39.56	39.13	12	36.67	36.26	35.87	12	33.33	32.97	32.61
13	43.33	42.86	42.39	13	39.72	39.29	38.86	13	36.11	35.71	35.33
14	46.67	46.15	45.65	14	42.78	42.31	41.85	14	38.89	38.46	38.04
15	50.00	49.45	48.91	15	45.83	45.33	44.84	15	41.67	41.21	40.76
16	53.33	52.75	52.17	16	48.89	48.35	47.83	16	44.44	43.96	43.48
17	56.67	56.04	55.43	17	51.94	51.37	50.82	17	47.22	46.70	46.20
18	60.00	59.34	58.70	18	55.00	54.40	53.80	18	50.00	49.45	48.91
19	63.33	62.64	61.96	19	58.06	57.42	56.79	19	52.78	52.20	51.63
20	66.67	65.93	65.22	20	61.11	60.44	59.78	20	55.56	54.95	54.35
21	70.00	69.23	68.48	21	64.17	63.46	62.77	21	58.33	57.69	57.07
22	73.33	72.53	71.74	22	67.22	66.48	65.76	22	61.11	60.44	59.78
23	76.67	75.82	75.00	23	70.28	69.51	68.75	23	63.89	63.19	62.50
24	80.00	79.12	78.26	24	73.33	72.53	71.74	24	66.67	65.93	65.22
25	83.33	82.42	81.52	25	76.39	75.55	74.73	25	69.44	68.68	67.93
26	86.67	85.71	84.78	26	79.44	78.57	77.72	26	72.22	71.43	70.65
27	90.00	89.01	88.04	27	82.50	81.59	80.71	27	75.00	74.18	73.37
28	93.33	92.31	91.30	28	85.56	84.62	83.70	28	77.78	76.92	76.03
29	96.67	95.60	94.57	29	88.61	87.64	86.68	29	80.56	79.67	78.80
30	100.00	98.90	97.83	30	91.67	90.66	89.67	30	83.33	82.42	81.52
31	103.33	102.20	101.09	31	94.72	93.68	92.66	31	86.11	85.16	84.24

NOTE.—For full months see Salary Table No 1 on page 33. For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

SALARY TABLE No. 2—Continued.

\$960 PER ANNUM.				\$900 PER ANNUM.				\$840 PER ANNUM.			
FIRST QUARTER—90 DAYS.		SECOND QUARTER—91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.		FIRST QUARTER—90 DAYS.		SECOND QUARTER—91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.	
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.
1	2.67	2.64	2.61	1	2.50	2.47	2.45	1	2.33	2.31	2.28
2	5.33	5.27	5.22	2	5.00	4.95	4.89	2	4.67	4.62	4.57
3	8.00	7.91	7.83	3	7.50	7.42	7.34	3	7.00	6.92	6.85
4	10.67	10.55	10.43	4	10.00	9.89	9.78	4	9.33	9.23	9.13
5	13.33	13.19	13.04	5	12.50	12.36	12.23	5	11.67	11.54	11.41
6	16.00	15.82	15.65	6	15.00	14.84	14.67	6	14.00	13.85	13.70
7	18.67	18.46	18.26	7	17.50	17.31	17.12	7	16.33	16.15	15.98
8	21.33	21.10	20.87	8	20.00	19.78	19.57	8	18.67	18.46	18.26
9	24.00	23.74	23.48	9	22.50	22.25	22.01	9	21.00	20.77	20.54
10	26.67	26.37	26.09	10	25.00	24.73	24.46	10	23.33	23.08	22.83
11	29.33	29.01	28.70	11	27.50	27.20	26.90	11	25.67	25.38	25.11
12	32.00	31.65	31.30	12	30.00	29.67	29.35	12	28.00	27.69	27.39
13	34.67	34.29	33.91	13	32.50	32.14	31.79	13	30.33	30.00	29.67
14	37.33	36.92	36.52	14	35.00	34.62	34.24	14	32.67	32.31	31.96
15	40.00	39.56	39.13	15	37.50	37.09	36.68	15	35.00	34.62	34.24
16	42.67	42.20	41.74	16	40.00	39.56	39.13	16	37.33	36.92	36.52
17	45.33	44.84	44.35	17	42.50	42.03	41.58	17	39.67	39.23	38.80
18	48.00	47.47	46.96	18	45.00	44.51	44.02	18	42.00	41.54	41.09
19	50.67	50.11	49.57	19	47.50	46.98	46.47	19	44.33	43.85	43.37
20	53.33	52.75	52.17	20	50.00	49.45	48.91	20	46.67	46.15	45.65
21	56.00	55.38	54.78	21	52.50	51.92	51.36	21	49.00	48.46	47.93
22	58.67	58.02	57.39	22	55.00	54.40	53.80	22	51.33	50.77	50.22
23	61.33	60.66	60.00	23	57.50	56.87	56.25	23	53.67	53.08	52.50
24	64.00	63.30	62.61	24	60.00	59.34	58.70	24	56.00	55.38	54.78
25	66.67	65.93	65.22	25	62.50	61.81	61.14	25	58.33	57.69	57.07
26	69.33	68.57	67.83	26	65.00	64.29	63.59	26	60.67	60.00	59.35
27	72.00	71.21	70.43	27	67.50	66.76	66.03	27	63.00	62.31	61.63
28	74.67	73.85	73.04	28	70.00	69.23	68.48	28	65.33	64.62	63.91
29	77.33	76.48	75.65	29	72.50	71.70	70.92	29	67.67	66.92	66.20
30	80.00	79.12	78.26	30	75.00	74.18	73.37	30	70.00	69.23	68.48
31	82.67	81.76	80.87	31	77.50	76.65	75.82	31	72.33	71.54	70.76

SALARY TABLE No. 2—Continued.

\$800 PER ANNUM.				\$780 PER ANNUM.				\$720 PER ANNUM.			
FIRST QUARTER—90 DAYS.		SECOND QUARTER—91 DAYS.	THIRD AND FOURTH QUARTERS—92 DAYS.	FIRST QUARTER—90 DAYS.		SECOND QUARTER—91 DAYS.	THIRD AND FOURTH QUARTERS—92 DAYS.	FIRST QUARTER—90 DAYS.		SECOND QUARTER—91 DAYS.	THIRD AND FOURTH QUARTERS—92 DAYS.
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.
1	2.22	2.20	2.17	1	2.17	2.14	2.12	1	2.00	1.98	1.96
2	4.44	4.40	4.35	2	4.33	4.29	4.24	2	4.00	3.96	3.91
3	6.67	6.59	6.52	3	6.50	6.43	6.36	3	6.00	5.93	5.87
4	8.89	8.79	8.70	4	8.67	8.57	8.48	4	8.00	7.91	7.83
5	11.11	10.99	10.87	5	10.83	10.71	10.60	5	10.00	9.89	9.78
6	13.33	13.19	13.04	6	13.00	12.86	12.72	6	12.00	11.87	11.74
7	15.56	15.38	15.22	7	15.17	15.00	14.84	7	14.00	13.85	13.70
8	17.78	17.58	17.39	8	17.33	17.14	16.96	8	16.00	15.82	15.65
9	20.00	19.78	19.57	9	19.50	19.29	19.08	9	18.00	17.80	17.61
10	22.22	21.98	21.74	10	21.67	21.43	21.20	10	20.00	19.78	19.57
11	24.44	24.18	23.91	11	23.83	23.57	23.32	11	22.00	21.76	21.52
12	26.67	26.37	26.09	12	26.00	25.71	25.43	12	24.00	23.74	23.48
13	28.89	28.57	28.26	13	28.17	27.86	27.55	13	26.00	25.71	25.43
14	31.11	30.77	30.43	14	30.33	30.00	29.67	14	28.00	27.69	27.39
15	33.33	32.97	32.61	15	32.50	32.14	31.79	15	30.00	29.67	29.35
16	35.56	35.16	34.78	16	34.67	34.29	33.91	16	32.00	31.65	31.30
17	37.78	37.36	36.96	17	36.83	36.43	36.03	17	34.00	33.63	33.26
18	40.00	39.56	39.13	18	39.00	38.57	38.15	18	36.00	35.60	35.22
19	42.22	41.76	41.30	19	41.17	40.71	40.27	19	38.00	37.58	37.17
20	44.44	43.96	43.48	20	43.33	42.86	42.39	20	40.00	39.56	39.13
21	46.67	46.15	45.65	21	45.50	45.00	44.51	21	42.00	41.54	41.09
22	48.89	48.35	47.83	22	47.67	47.14	46.63	22	44.00	43.52	43.04
23	51.11	50.55	50.00	23	49.83	49.29	48.75	23	46.00	45.49	45.00
24	53.33	52.75	52.17	24	52.00	51.43	50.87	24	48.00	47.47	46.96
25	55.56	54.95	54.35	25	54.17	53.57	52.99	25	50.00	49.45	48.91
26	57.78	57.14	56.52	26	56.33	55.71	55.11	26	52.00	51.43	50.87
27	60.00	59.34	58.70	27	58.50	57.86	57.23	27	54.00	53.41	52.83
28	62.22	61.54	60.87	28	60.67	60.00	59.35	28	56.00	55.38	54.78
29	64.44	63.74	63.04	29	62.83	62.14	61.47	29	58.00	57.36	56.74
30	66.67	65.93	65.22	30	65.00	64.29	63.59	30	60.00	59.34	58.70
31	68.89	68.13	67.39	31	67.17	66.43	65.71	31	62.00	61.32	60.65

NOTE.—For full months see Salary Table No. 1 on page 33. For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

SALARY TABLE No. 2—Continued.

\$660 PER ANNUM.				\$600 PER ANNUM.				\$540 PER ANNUM.			
FIRST QUARTER—90 DAYS.		SECOND QUARTER—91 DAYS.	THIRD AND FOURTH QUARTERS—92 DAYS.	FIRST QUARTER—90 DAYS.		SECOND QUARTER—91 DAYS.	THIRD AND FOURTH QUARTERS—92 DAYS.	FIRST QUARTER—90 DAYS.		SECOND QUARTER—91 DAYS.	THIRD AND FOURTH QUARTERS—92 DAYS.
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.
1	1.83	1.81	1.79	1	1.67	1.65	1.63	1	1.50	1.48	1.47
2	3.67	3.63	3.59	2	3.33	3.30	3.26	2	3.00	2.97	2.93
3	5.50	5.44	5.38	3	5.00	4.95	4.89	3	4.50	4.45	4.40
4	7.33	7.25	7.17	4	6.67	6.59	6.52	4	6.00	5.93	5.87
5	9.17	9.06	8.97	5	8.33	8.24	8.15	5	7.50	7.42	7.34
6	11.00	10.87	10.76	6	10.00	9.89	9.78	6	9.00	8.90	8.80
7	12.83	12.69	12.55	7	11.67	11.54	11.41	7	10.50	10.38	10.27
8	14.67	14.50	14.35	8	13.33	13.19	13.04	8	12.00	11.87	11.74
9	16.50	16.32	16.14	9	15.00	14.84	14.67	9	13.50	13.35	13.21
10	18.33	18.13	17.93	10	16.67	16.48	16.30	10	15.00	14.84	14.67
11	20.17	19.95	19.73	11	18.33	18.13	17.93	11	16.50	16.32	16.14
12	22.00	21.76	21.52	12	20.00	19.78	19.57	12	18.00	17.80	17.61
13	23.83	23.57	23.31	13	21.67	21.43	21.20	13	19.50	19.29	19.08
14	25.67	25.38	25.11	14	23.33	23.08	22.83	14	21.00	20.77	20.54
15	27.50	27.20	26.90	15	25.00	24.73	24.46	15	22.50	22.25	22.01
16	29.33	29.01	28.69	16	26.67	26.37	26.09	16	24.00	23.74	23.48
17	31.17	30.82	30.49	17	28.33	28.02	27.72	17	25.50	25.22	24.95
18	33.00	32.64	32.28	18	30.00	29.67	29.35	18	27.00	26.70	26.41
19	34.83	34.45	34.08	19	31.67	31.32	30.98	19	28.50	28.19	27.88
20	36.67	36.26	35.87	20	33.33	32.97	32.61	20	30.00	29.67	29.35
21	38.50	38.08	37.66	21	35.00	34.62	34.24	21	31.50	31.15	30.82
22	40.33	39.89	39.45	22	36.67	36.26	35.87	22	33.00	32.64	32.28
23	42.17	41.71	41.25	23	38.33	37.91	37.50	23	34.50	34.12	33.75
24	44.00	43.52	43.04	24	40.00	39.56	39.13	24	36.00	35.60	35.22
25	45.83	45.33	44.84	25	41.67	41.21	40.76	25	37.50	37.09	36.68
26	47.67	47.14	46.63	26	43.33	42.86	42.39	26	39.00	38.57	38.15
27	49.50	48.95	48.42	27	45.00	44.51	44.02	27	40.50	40.05	39.62
28	51.33	50.77	50.22	28	46.67	46.15	45.65	28	42.00	41.54	41.09
29	53.17	52.58	52.01	29	48.33	47.80	47.28	29	43.50	43.02	42.55
30	55.00	54.39	53.80	30	50.00	49.45	48.91	30	45.00	44.51	44.02
31	56.83	56.21	55.60	31	51.67	51.10	50.54	31	46.50	45.99	45.49

NOTE.—For full months see Salary Table No. 1 on page 33. For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

SALARY TABLE No. 2—Continued.

\$500 PER ANNUM.				\$480 PER ANNUM.				\$400 PER ANNUM.			
FIRST QUARTER—90 DAYS.		SECOND QUARTER—91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.		FIRST QUARTER—90 DAYS.		SECOND QUARTER—91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.	
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.
1	1.39	1.37	1.36	1	1.33	1.32	1.30	1	1.11	1.10	1.09
2	2.78	2.75	2.72	2	2.67	2.64	2.61	2	2.22	2.20	2.17
3	4.17	4.12	4.08	3	4.00	3.96	3.91	3	3.33	3.30	3.26
4	5.56	5.49	5.43	4	5.33	5.27	5.22	4	4.44	4.40	4.35
5	6.94	6.87	6.79	5	6.67	6.59	6.52	5	5.56	5.49	5.43
6	8.33	8.24	8.15	6	8.00	7.91	7.83	6	6.67	6.59	6.52
7	9.72	9.62	9.51	7	9.33	9.23	9.13	7	7.78	7.69	7.61
8	11.11	10.99	10.87	8	10.67	10.55	10.43	8	8.89	8.79	8.70
9	12.50	12.36	12.23	9	12.00	11.87	11.74	9	10.00	9.89	9.78
10	13.89	13.74	13.59	10	13.33	13.19	13.04	10	11.11	10.99	10.87
11	15.28	15.11	14.95	11	14.67	14.51	14.35	11	12.22	12.09	11.96
12	16.67	16.48	16.30	12	16.00	15.82	15.65	12	13.33	13.19	13.04
13	18.06	17.86	17.66	13	17.33	17.14	16.96	13	14.44	14.29	14.13
14	19.44	19.23	19.02	14	18.67	18.46	18.26	14	15.56	15.38	15.22
15	20.83	20.60	20.38	15	20.00	19.78	19.57	15	16.67	16.48	16.30
16	22.22	21.98	21.74	16	21.33	21.10	20.87	16	17.78	17.58	17.39
17	23.61	23.35	23.10	17	22.67	22.42	22.17	17	18.89	18.68	18.48
18	25.00	24.73	24.46	18	24.00	23.74	23.48	18	20.00	19.78	19.57
19	26.39	26.10	25.82	19	25.33	25.05	24.78	19	21.11	20.88	20.65
20	27.78	27.47	27.17	20	26.67	26.37	26.09	20	22.22	21.98	21.74
21	29.17	28.85	28.53	21	28.00	27.69	27.39	21	23.33	23.08	22.83
22	30.56	30.22	29.89	22	29.33	29.01	28.70	22	24.44	24.18	23.91
23	31.94	31.59	31.25	23	30.67	30.33	30.00	23	25.56	25.27	25.00
24	33.33	32.97	32.61	24	32.00	31.65	31.30	24	26.67	26.37	26.09
25	34.72	34.34	33.97	25	33.33	32.97	32.61	25	27.78	27.47	27.17
26	36.11	35.71	35.33	26	34.67	34.29	33.91	26	28.89	28.57	28.26
27	37.50	37.09	36.68	27	36.00	35.60	35.22	27	30.00	29.67	29.35
28	38.89	38.46	38.04	28	37.33	36.92	36.52	28	31.11	30.77	30.43
29	40.28	39.83	39.40	29	38.67	38.24	37.83	29	32.22	31.87	31.52
30	41.67	41.21	40.76	30	40.00	39.56	39.13	30	33.33	32.97	32.61
31	43.06	42.58	42.12	31	41.33	40.88	40.43	31	34.44	34.07	33.70

NOTE.—For full months see Salary Table No. 1 on page 33. For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

SALARY TABLE No. 2—Concluded.

\$360 PER ANNUM.				\$300 PER ANNUM.				\$240 PER ANNUM.			
FIRST QUARTER—90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.		FIRST QUARTER—90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.	
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.
1	1.00	0.99	0.98	1	0.83	0.82	0.82	1	0.67	0.66	0.65
2	2.00	1.98	1.96	2	1.67	1.65	1.63	2	1.33	1.32	1.30
3	3.00	2.97	2.93	3	2.50	2.47	2.45	3	2.00	1.98	1.96
4	4.00	3.96	3.91	4	3.33	3.30	3.26	4	2.67	2.64	2.61
5	5.00	4.95	4.89	5	4.17	4.12	4.08	5	3.33	3.30	3.26
6	6.00	5.93	5.87	6	5.00	4.95	4.89	6	4.00	3.96	3.91
7	7.00	6.92	6.85	7	5.83	5.77	5.71	7	4.67	4.62	4.57
8	8.00	7.91	7.83	8	6.67	6.59	6.52	8	5.33	5.27	5.22
9	9.00	8.90	8.80	9	7.50	7.42	7.34	9	6.00	5.93	5.87
10	10.00	9.89	9.78	10	8.33	8.24	8.15	10	6.67	6.59	6.52
11	11.00	10.88	10.76	11	9.17	9.07	8.97	11	7.33	7.25	7.17
12	12.00	11.87	11.74	12	10.00	9.89	9.78	12	8.00	7.91	7.83
13	13.00	12.86	12.72	13	10.83	10.71	10.60	13	8.67	8.57	8.48
14	14.00	13.85	13.70	14	11.67	11.54	11.41	14	9.33	9.23	9.13
15	15.00	14.84	14.67	15	12.50	12.36	12.23	15	10.00	9.89	9.78
16	16.00	15.82	15.65	16	13.33	13.19	13.04	16	10.67	10.55	10.43
17	17.00	16.81	16.63	17	14.17	14.01	13.86	17	11.33	11.21	11.09
18	18.00	17.80	17.61	18	15.00	14.84	14.67	18	12.00	11.87	11.74
19	19.00	18.79	18.59	19	15.83	15.66	15.49	19	12.67	12.53	12.39
20	20.00	19.78	19.57	20	16.67	16.48	16.30	20	13.33	13.19	13.04
21	21.00	20.77	20.54	21	17.50	17.31	17.12	21	14.00	13.85	13.70
22	22.00	21.76	21.52	22	18.33	18.13	17.93	22	14.67	14.51	14.35
23	23.00	22.75	22.50	23	19.17	18.96	18.75	23	15.33	15.16	15.00
24	24.00	23.74	23.48	24	20.00	19.78	19.57	24	16.00	15.82	15.65
25	25.00	24.73	24.46	25	20.83	20.60	20.38	25	16.67	16.48	16.30
26	26.00	25.71	25.43	26	21.67	21.43	21.20	26	17.33	17.14	16.96
27	27.00	26.70	26.41	27	22.50	22.25	22.01	27	18.00	17.80	17.61
28	28.00	27.69	27.39	28	23.33	23.08	22.83	28	18.67	18.46	18.26
29	29.00	28.68	28.37	29	24.17	23.90	23.64	29	19.33	19.12	18.91
30	30.00	29.67	29.35	30	25.00	24.73	24.46	30	20.00	19.78	19.57
31	31.00	30.66	30.33	31	25.83	25.55	25.27	31	20.67	20.44	20.22

NOTE.—For full months see Salary Table No. 1, on page 33. For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

RATES OF PAY FOR COMMUNICATIONS BY TELEGRAPH.

ORDER No. 742.]

POST-OFFICE DEPARTMENT,
Washington, D. C., June 30, 1900.

Pursuant to the authority vested in the Postmaster-General by the act of Congress entitled "An act to aid in the construction of telegraph lines, and to secure to the Government the use of the same for postal, military, and other purposes," approved July 24, 1866, and by the Revised Statutes of the United States, Title LXV, I hereby fix the rates at which such communications as the said statutes prescribe (not including those passing over circuits established by the Chief of the Weather Bureau, Department of Agriculture) shall be sent during the fiscal year beginning July 1, 1900, and terminating June 30, 1901, by the several companies within the effect of said statutes, as follows:

For day messages containing not more than twenty (20) words, exclusive of place from and date, twenty (20) cents, not exceeding one thousand (1,000) miles, and one cent for each additional word. One quarter of this rate to be added for each five hundred (500) miles or fraction thereof, but no rate on a message of twenty (20) words to be more than forty (40) cents, nor on an additional word more than two (2) cents. The rate between all points in any State, Territory, or the District of Columbia shall be twenty (20) cents for twenty (20) words, and one cent for each additional word.

In cases where the price of a message, determined as herein provided, shall include a fraction of a cent, such fraction, if less than one-half, is to be disregarded; if one-half or more, it is to be counted as one cent.

For night messages not exceeding twenty (20) words, exclusive of place from and date, fifteen (15) cents for any distance within two thousand (2,000) miles, and for greater distances twenty-five (25) cents; in each case one cent for each additional word.

Instead of computing the actual distances of transmission, the distance for payment shall in all cases be taken absolutely to be the number of miles between the capital of the State or Territory, or from the city of Washington, if from within the District of Columbia, from within which (whatever the place) the message is sent, and the capital of the State or Territory, or the city of Washington, if within the District of Columbia, within which (whatever the place) the message is received, as shown in the accompanying table, wherein such distances are given as computed upon the shortest practicable route between such capitals, and which is to be taken as part of this order.

But it is provided that if, on the 1st day of July, 1900, or at any time during the ensuing year, any such company shall charge the public for a message of ten words or less, exclusive of the date, address, and signature, a less rate than is herein fixed for twenty words, exclusive of place from and date, the rates here prescribed shall, as to such company, thenceforth during the year be reduced to the rates so charged to the public.

The statutes provide that telegrams between the several Departments of the Government and their officers and agents, in their transmission over the lines of any such company, shall have priority over all other business. All officers of the United States sending such telegrams should indorse thereon the words "Official Business," and should report to the Postmaster-General any failure to transmit them in such priority, and any charge made in excess of the rates above prescribed.

Each company will be allowed to charge for messages received from another line at the same rate as if received from the Government direct, at the point of transfer for transmission over its own line.

CH. EMORY SMITH,
Postmaster-General.

SCHEDULE OF RATES FOR GOVERNMENT TELEGRAMS ON AND AFTER JULY 1, 1900.

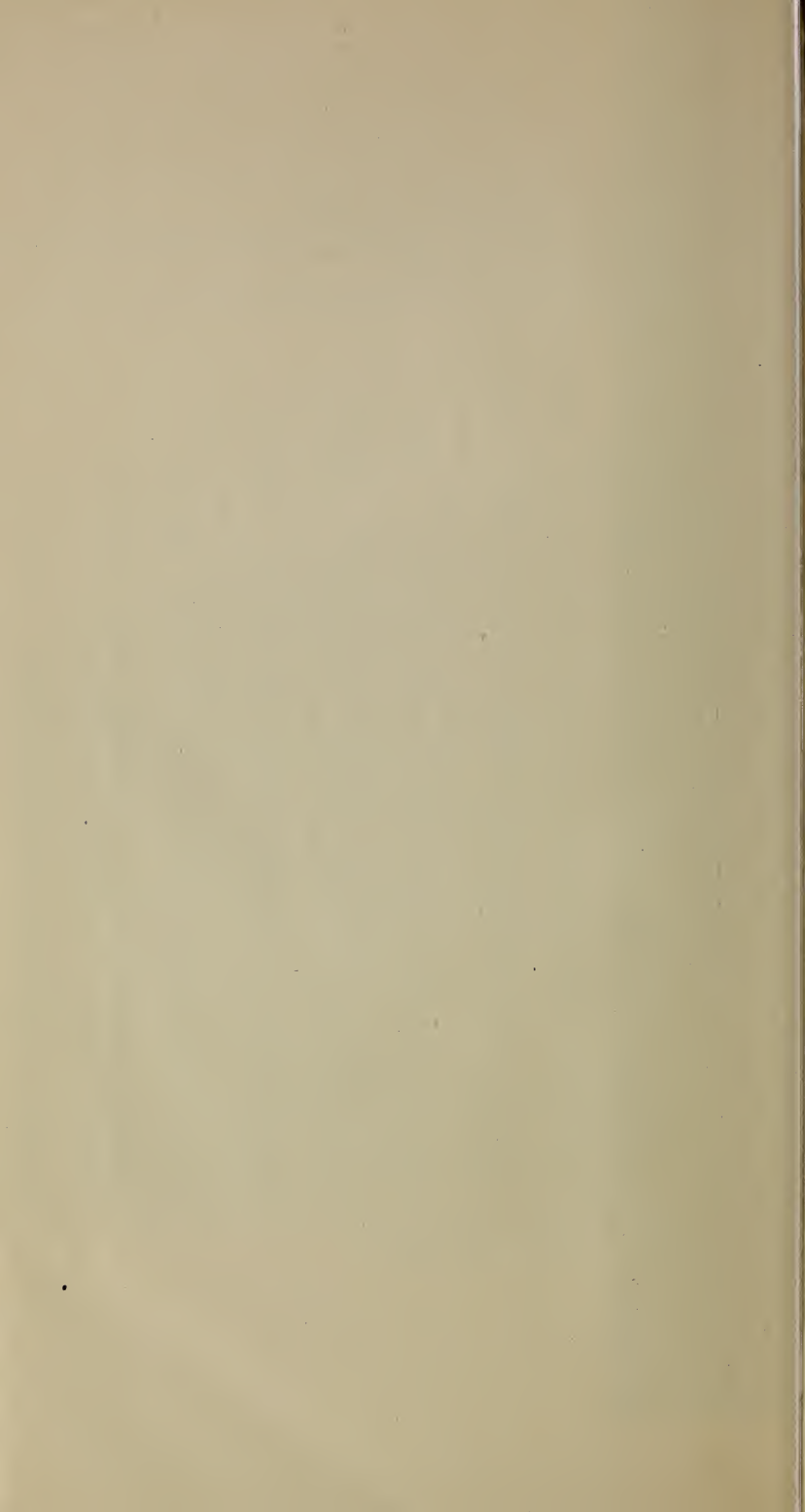
[Rate for twenty words and multiples of twenty, and for words additional to twenty or any multiple thereof.]

NUMBER OF WORDS.	DAY MESSAGES.					NIGHT MESSAGES.	
	1,000 miles.	1,500 miles.	2,000 miles.	2,500 miles.	3,000 miles or more.	2,000 miles.	Over 2,000 miles.
20.....	\$0.20	\$0.25	\$0.30	\$0.35	\$0.40	\$0.15	\$0.25
40.....	.40	.50	.60	.70	.80	.35	.45
60.....	.60	.75	.90	1.05	1.20	.55	.65
80.....	.80	1.00	1.20	1.40	1.60	.75	.85
100.....	1.00	1.25	1.50	1.75	2.00	.95	1.05
200.....	2.00	2.50	3.00	3.50	4.00	1.95	2.05
300.....	3.00	3.75	4.50	5.25	6.00	2.95	3.05
400.....	4.00	5.00	6.00	7.00	8.00	3.95	4.05
500.....	5.00	6.25	7.50	8.75	10.00	4.95	5.05
1.....	.01	.01	.02	.02	.02	.01	.01
2.....	.02	.03	.03	.04	.04	.02	.02
3.....	.03	.04	.05	.05	.06	.03	.03
4.....	.04	.05	.06	.07	.08	.04	.04
5.....	.05	.06	.08	.09	.10	.05	.05
6.....	.06	.08	.09	.11	.12	.06	.06
7.....	.07	.09	.11	.12	.14	.07	.07
8.....	.08	.10	.12	.14	.16	.08	.08
9.....	.09	.11	.14	.16	.18	.09	.09
10.....	.10	.13	.15	.18	.20	.10	.10
11.....	.11	.14	.17	.19	.22	.11	.11
12.....	.12	.15	.18	.21	.24	.12	.12
13.....	.13	.16	.20	.23	.26	.13	.13
14.....	.14	.18	.21	.25	.28	.14	.14
15.....	.15	.19	.23	.26	.30	.15	.15
16.....	.16	.20	.24	.28	.32	.16	.16
17.....	.17	.21	.26	.30	.34	.17	.17
18.....	.18	.23	.27	.32	.36	.18	.18
19.....	.19	.24	.29	.33	.38	.19	.19

TABLE OF DISTANCES—BY CAPITALS

The following table of distances by capitals establishes the rates of pay for communications by telegraph; and all charges for Government use of the telegraph by the Department of Agriculture and its officers and agents shall be computed upon the distances fixed by the same.

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